DOMINION OF CANADA

REPORT

OF THE

AUDITOR GENERAL

FOR THE

YEAR ENDED MARCH 31

1936

VOLUME I

OTTAWA
J. O. PATENAUDE, I.S.O.
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1936

DOMINION DU CANADA

Auditor-general office

RAPPORT

DE

L'AUDITEUR GÉNÉRAL

POUR

L'ANNÉE FINANCIÈRE TERMINÉE LE 31 MARS

1936

VOLUME I

UNIV. OF CALIFORNIA

OTTAWA
J.-O. PATENAUDE, O.S.I.
IMPRIMEUR DE SA TRÈS EXCELLENTE MAJESTÉ LE ROI
1936

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ANNUAL REPORT OF THE AUDITOR GENERAL

INTRODUCTION

I have the honour to present my report to the House of Commons on the examination and audit of the accounts of Canada for the fiscal year ended March 31, 1936, in accordance with the requirements of the Consolidated Revenue and Audit Act.

CONSOLIDATED REVENUE FUND

The following statement shows an excess of Expenditure over Revenue for the year of $151,376,449.50 which was carried to Consolidated Fund, thereby increasing the balance in that account from $1,042,806,052.02 at March 31, 1935, to $1,194,182,501.52 at March 31, 1936, as shown in Public Accounts, Balance Sheet, page 2:—

REVENUE			
ORDINARY		$ 372,222,135 79	
SPECIAL		319,903 75	
	(Page 150)		$ 372,542,039 54
EXPENDITURE			
UNDER GRANTS (Voted and Statutory)	(Page 7)	523,926,089 00	
Deduct—Amount expended under Miscellaneous, Vote 244, charged to Capital by the Department of Finance		7,599 96	
			523,918,489 04
EXCESS OF EXPENDITURE OVER REVENUE			151,376,449 50

Revenue.—The revenue of $372,542,039.54, compared with $361,872,079.81, in 1934-35, shows an increase of $10,669,959.73, or 2·95 per cent.

The Revenue does not include the following amounts disbursed out of the gross revenue of certain departments, as shown in a statement on pages 152 and 153 of this volume:—

Finance Department—	
Premium paid various mining companies in respect of gold bullion delivered to the Royal Canadian Mint and the Dominion Assay Office, losses resulting from foreign exchange transactions, etc. (See Vol. II, Part "F", page 3)	$ 47,749,292 74
National Revenue Department—	
Drawbacks of Customs and Excise Duties and Excise Taxes; Refunds of Customs and Excise Duties, Excise Taxes and Income Taxes; Expenditure of Seizures, etc. (See Vol. II, Part "R", page 8)	13,119,311 56
Post Office Department—	
Remuneration paid to postmasters of revenue offices, discount on stamps sold to stamp vendors and postmasters, etc. (See Vol. II, Part "S", page 3)	6,695,611 30
Other Departments—	
Sundry refunds	65,071 66
Total	67,629,287 26

Refunds of Capital Expenditure of previous years, totalling $27,032.68, have been credited to Capital Account, while repayments of Advances made under Appropriation Acts or Special Statutes, totalling $736,954.07, have been credited to the relative Sundry Accounts, and are therefore not included in Revenue in the statement appearing on the preceding page. Details of these credits are shown on page 150 of this volume.

Expenditure.—The Grants made available under Appropriation Acts and Special Statutes, and the expenditure thereunder for the fiscal year ended March 31, 1936, were:—

GRANTS		
Appropriation Acts, Nos. 1, 3, 4, 5 and 6 of 1935, and Nos. 2 and 6 of 1936, including Governor General's Warrant of 1935-36		$ 279,202,964 71
Less—Unexpended balances		35,923,058 74
EXPENDITURE UNDER GRANTS		243,279,905 97
EXPENDITURE UNDER SPECIAL STATUTES		301,164,820 55
TOTAL EXPENDITURE (Page 7)		544,444,726 52
Deduct—		
Charged to Capital Account	$ 6,536,553 65	
Loans and Advances charged to Sundry Accounts	13,982,083 87	
	20,518,637 52	
Amount charged to Capital by the Department of Finance	7,599 96	
		20,526,237 48
TOTAL CHARGES AGAINST CONSOLIDATED REVENUE FUND		523,918,489 04

The investments made in Canadian Sterling Securities amounting to $3,636,256.26, referred to in the Chapter on Sinking Funds of this Introduction, are not included in the total expenditure shown in the above statement. In conformity with its usual practice, the Department of Finance has not charged Sinking Fund Investments against the Consolidated Revenue Fund.

The Governor General's Warrant referred to in the above statement was for $20,000 for the Expenses of the Royal Commission on the Textile Industry, subsequently included in Appropriation Act No. 6, 1936, as Vote 523.

The total grants and expenditure for the year, with the comparative figures for the preceding year are as follows:—

——	1935-36	1934-35	Increase or *Decrease
Grants under Appropriation Acts	$ 279,202,964 71	$ 241,931,666 31	$ 37,271,298 40
Less—Unexpended balances	35,923,058 74	39,126,880 05	* 3,203,821 31
Expenditure under Grants	243,279,905 97	202,804,786 26	40,475,119 71
Expenditure under Special Statutes	301,164,820 55	276,508,495 77	24,656,324 78
Total Expenditure	544,444,726 52	479,313,282 03	65,131,444 49

AUDIT OF REVENUE

The following Revenue Statements are given in this volume on the pages indicated:—

Summarized Statement of Revenue, by Departments—Pages 146 to 151.

General Statement of Ordinary Revenue, showing Comparison of Net Revenue with 1934-35—Pages 152 and 153.

Classification of Casual Revenue, by Departments, showing Comparison with 1934-35—Page 154.

Ordinary Revenue

The Ordinary Revenue for the year amounting to $372,222,135.79, is made up as follows: General Revenue, $367,290,994.33; Casual Revenue, $4,636,466.99; Fines and Forfeitures, $294,674.47.

The amounts of Gross Ordinary Revenue, the Deductions therefrom and the resultant amounts of Net Ordinary Revenue for the past three years, are shown in the following statement:—

Year	Gross Ordinary Revenue	Deductions	Net Ordinary Revenue
1933-34	$ 339,989,725 07	$ 15,927,724 96	$ 324,062,000 11
1934-35	419,010,884 47	60,536,124 17	358,474,760 30
1935-36	439,851,423 05	67,629,287 26	372,222,135 79

In comparing the amounts of the Gross Ordinary Revenue and the Deductions, shown in the above statement, it should be remembered that in 1933-34 the premium received on sales of gold bullion was deducted from the premium paid to mining companies for gold bullion deposits, whereas in the years 1934-35 and 1935-36 substantial amounts of premium received and paid, were respectively included in the Gross Ordinary Revenue and in the Deductions.

General Revenue.—Of the total General Revenue of $367,290,994.33, the Department of National Revenue collected $313,857,207.98 or 85·45 per cent. The Revenue of that department by Ports and Provinces is shown in Volume II, Part "R", pages 2 to 8. For the last three years the collections were:—

Year	Customs Duties	Excise Duties	Excise Taxes	Income Taxes	Total
1933-34	$ 66,305,356 09	$ 35,494,219 85	$ 106,575,574 71	$ 61,399,171 52	$ 269,774,322 17
1934-35	76,561,974 99	43,189,654 64	112,192,069 58	66,808,065 51	298,751,764 72
1935-36	74,004,559 77	44,409,797 09	112,733,048 29	82,709,802 83	313,857,207 98

The variations in these four classes of revenue for 1935-36, compared with the previous year, are shown in the following statement:—

Class of Revenue	Increase or *Decrease	Percentage Increase or *Decrease
Customs Duties	$ *2,557,415 22	*3·34
Excise Duties	1,220,142 45	2·82
Excise Taxes	540,978 71	0·48
Income Taxes	15,901,737 32	23·80
Total	15,105,443 26	5·06

Increases or decreases in the General Revenue collected by the other departments in 1935-36 compared with 1934-35 were of minor importance, with the exception of the increase of $1,259,564.05 or 4·03% in the Post Office Revenue and the decrease of $2,160,558.48 or 60·46% in the Gold Premium Tax. The reduction in the amount of the Gold Premium Tax collected, resulted from the discontinuance of the tax as from May 31, 1935.

Casual Revenue.—The following statement shows the amounts of Casual Revenue for 1935-36 compared with the corresponding amounts for 1934-35:—

Class of Revenue	1935-36	1934-35	Increase or *Decrease
Miscellaneous Revenue, Fees, Licences, etc	$ 2,559,873 79	$ 1,898,954 16	$ 660,919 63
Proceeds from Sales of Properties, Supplies, etc	515,265 98	497,929 29	17,336 69
Sundry Receipts	303,038 50	402,380 73	* 99,342 23
	3,378,178 27	*2,799,264 18*	*578,914 09*
Refunds of Expenditure of Previous Years	1,258,288 72	1,537,465 35	* 279,176 63
Total	4,636,466 99	4,336,729 53	299,737 46

Fines and Forfeitures.—The amount of fines and forfeitures collected during the year totalled $561,462.72, while refunds, moieties and cost of seizures amounted to $266,788.25. The resultant net revenue of $294,674.47 was $204,868.92 greater than the corresponding amount of $89,805.55 in the previous year.

Observations.—Pursuant to section 45 (1) of the Consolidated Revenue and Audit Act, which requires the Auditor General to satisfy himself that the revenues are being fully accounted for, revenue returns submitted by the various departments have been audited in my Office and examinations have been conducted in a number of collecting offices, both in Ottawa and at outside points.

The examinations included visits to the headquarters at Ottawa, of all the departments, for the purpose of verifying the cash on hand. A continuation of the improvement in the manner in which the revenues are being accounted for, noted in my previous reports, was observed. In several instances, however,

minor infractions of Treasury Board regulations respecting the deposit of receipts, were discovered, and these have been brought to the attention of the departments concerned.

The report of the special committee of Government officials appointed to study matters relating to the collection of revenue and to the accounting therefor, has, as stated in my last report, been submitted to the Treasury Board, but no regulations have as yet been issued in regard thereto.

For several years I have called attention to the lack of uniformity in the application of the provisions of the Public Officers Act respecting the bonding of Government officials and it is noted that by Order in Council of April 9, 1936 (P.C. 17/888) a new policy has been inaugurated under which the Government will carry the risk of defalcation by its employees, the bonding of employees by means of bonds of indemnity being discontinued.

Additional information concerning the revenue referred to in the Introduction and in the Précis of Departmental Correspondence of my report for the year 1934-35, is given hereunder:—

Page v.—Immigration and Colonization—Refund to the Province of British Columbia of Chinese Head Tax collected in 1923—As no refunds of head tax were made during the year the amount retained from which to pay the Province's share of future refunds remained at $2,250.

Page v.—Marine—Payments from Revenue questioned—This matter is still the subject of correspondence with the department.

Page vi.—Marine—Arrears of Wharfage Dues, Cheverie, N.S.—The department has not yet been able to effect collection of the outstanding amount of $400.

Special Revenue

Special Revenue for the year totalled $319,903.75, comprising the following items:—

Unemployment Relief Revenue	$ 7,104 23
Unemployment Relief—Refunds of previous years' expenditure	312,578 86
War and Demobilization—Refunds of previous years' expenditure	70 66
Miscellaneous special revenue	150 00
Total	319,903 75

The amount of $70.66 shown above for War and Demobilization, was treated as Ordinary Revenue this year by the Department of Finance, the Special Revenue shown in the Public Accounts, Expenditure and Revenue Statement, page 5, being $319,833.09.

No further amount was paid into the Consolidated Revenue Fund on Reparations Account during the year by the Custodian of Alien Enemy Property.

Losses of Public Moneys, Property, Etc.

A statement, compiled from returns received from the various departments, showing the losses of public moneys, property, etc., during the year, appears on pages 234 and 235 of this volume, and a summary of the losses shown therein is given as follows:—

Losses of Public Moneys	$	18,902 10
Losses of Public Property—		
Fire and Riot		28,448 57
Other Causes		7,441 47
Total		54,792 14

Certain minor losses of property, the nature but not the amounts of which were reported by the departments, have not been included in the statement referred to.

AUDIT OF EXPENDITURE

The following general Statements of Expenditure are given in this volume on the pages indicated:—

Summarized Statement of Grants and Expenditure, by Services, showing Grants not used—Pages 2 to 7.

Statement of Expenditure, by Services, with comparative figures for 1934-35 —Pages 8 and 9.

Summarized Statement of Grants and Expenditure, by Departments—Pages 10 and 11.

Classification and Grand Summary of Expenditure, by Departments—Pages 144 and 145.

Particulars of grants and expenditure thereunder are given in the "Statements by Departments and Services" shown on pages 17 to 143 of this volume, with references to the relative details in Volume II and to the Miscellaneous Statements in this volume.

The following is a summary of the expenditure for the year as shown in the Summarized Statement of Grants and Expenditure, by Services, page 7:—

General Expenditure	$	523,926,089 00
Capital Expenditure		6,536,553 65
Loans and Advances charged to Sundry Accounts		13,982,083 87
Total Expenditure		544,444,726 52

The total expenditure, classified as shown in the Grand Summary of Expenditure by Departments on pages 144 and 145, is summarized in the

following statement and compared with the corresponding classes of expenditure in 1934-35:—

Expenditure	1935-36	1934-35	Increase	Decrease
Salaries and Wages—				
At Ottawa	$ 15,821,841 27	$ 14,930,612 69	$ 891,228 58	
Outside	67,176,263 02	61,180,472 11	5,995,790 91	
	82,998,104 29	*76,111,084 80*		
Travelling Expenses	3,278,217 68	2,879,388 64	398,829 04	
Materials, Supplies, Repairs, etc.	19,450,624 95	16,381,764 81	3,068,860 14	
New Automobiles and Automobile Repairs, Renewals, etc.	657,791 88	605,413 11	52,378 77	
Printing and Stationery	3,299,123 55	3,540,371 46		$ 241,247 91
Miscellaneous	19,126,033 24	17,435,693 86	1,690,339 38	
Grants, Subsidies, etc.	77,921,100 66	90,811,043 24		12,889,942 58
Other Outlay—				
Compensation, Indemnities, Relief and Gratuities	58,234,767 92	59,425,351 81		1,190,583 89
Construction by Contract, Acquisition of Properties, etc.	39,683,522 02	10,155,938 47	29,527,583 55	
Elections	1,398,055 30	1,301,397 57	96,657 73	
Interest on Public Debt	134,549,169 45	138,533,201 63		3,984,032 18
Mail Services	13,207,581 94	12,999,807 26	207,774 68	
Sundry Accounts	13,982,083 87	2,947,009 70	11,035,074 17	
Pensions and Superannuations	62,857,411 57	46,852,971 73	16,004,439 84	
Sundry Special Outlay	25,320,235 10	1,288,179 79	24,032,055 31	
	549,232,827 17	*273,503,857 96*		
	555,963,823 42	481,268,617 88	93,001,012 10	18,305,806 56
Less—Refunds and Adjustments	11,519,096 90	1,955,335 85	9,563,761 05	
Total	544,444,726 52	479,313,282 03	83,437,251 05	18,305,806 56
Net Increase			65,131,444 49	

The total expenditure of $544,444,726.52 was $65,131,444.49 greater than that of $479,313,282.03 in 1934-35, representing an increase of 13·59 per cent compared with an increase of 3·46 per cent in the expenditure for 1934-35 over that for 1933-34.

The amount of $82,998,104.29 for salaries and wages in 1935-36 was $6,887,019.49 or 9·05 per cent greater than the corresponding expenditure of $76,111,084.80 in the previous year, the increase being largely due to the restoration of one-half of the ten per cent deduction from salaries under the Salary Deduction Act. A comparative statement of the expenditure, by departments, for "Civil Government Salaries and Contingencies" for 1935-36 and 1934-35, is given on pages 12 to 14 of this volume. The expenditure of $9,277,172.33 in 1935-36 was $192,713.73 or 2·12 per cent greater than that of $9,084,458.60 in the preceding year.

The large decrease in the amount shown for Grants, Subsidies, etc. in 1935-36 compared with 1934-35, and the increase in the amount shown for Pensions and Superannuations, mainly result from the inclusion of an amount of $16,764,483.87 paid to the provinces for Old Age Pensions which formerly was included in Grants, Subsidies, etc.

The departmental Appropriation and Expenditure Statements, certified by the Comptroller of the Treasury, were examined under my direction and, subject to the appended audit notes and to relative observations in this report, are certified correct as required by section 46 (3) of the Consolidated Revenue and Audit Act. These statements, summarized on pages 10 and 11 of this volume show that the portion of grants not used in 1935-36 amounted to $35,923,058.74 being $3,203,821.31 or 8·19 per cent less than the unexpended amount of $39,126,880.05 in the previous year. Of the unexpended amount in 1935-36, $11,798,618.44 relates to the Public Works Construction Act, 1934 (unexpended balances) and amounts allocated from item 10 Supplementary Public Works Construction Act 1935, and $6,960,304.66 to the Supplementary Public Works Construction Act, 1935. Explanations of grants not used have been received with a few minor exceptions.

Observations.—As required by statute, the audit of expenditure was carried out, as far as possible, *pari passu* with the cash transactions of the several departments. An examination of accounts before payment was made in all cases in which a pre-audit was required by Orders in Council issued under section 48 of the Consolidated Revenue and Audit Act.

In the course of auditing the expenditure, it was ascertained that the certificate of the deputy minister or other officer charged with the administration of a particular service, had been obtained in accordance with section 30 of the Consolidated Revenue and Audit Act.

The requirements of section 28 of the Consolidated Revenue and Audit Act relating to the examination of cheques and other instruments paid by the banks, and their adjustment with the banks' statements and the statements of cheques issued, have been complied with.

A statement, by departments, of the outstanding commitments transferred from the fiscal year 1935-36 to the fiscal year 1936-37, has been prepared from information supplied, at my request, by the Comptroller of the Treasury, and is given on pages 240 to 244. The total of $4,550,470.12, as shown therein is $3,603,392.63 greater than the corresponding amount of $947,077.49 shown in my last report as having been transferred from 1934-35 to 1935-36, the principal increases being as follows: National Defence, $572,006.76, Public Works, $1,600,549.64 and Trade and Commerce, $1,497,376.84. In the Trade and Commerce Department the increase was mainly due to an amount of $1,500,000 authorized under Vote 407 to indemnify holders or owners of wheat, for losses resulting from revision of wheat grades.

In accordance with the requirements of section 50 of the Consolidated Revenue and Audit Act, 1931, I have to report that:—

(a) No grants were exceeded during the year but an amount of $11.83 chargeable to Vote 25, which would have resulted in an over-expenditure of that vote, was charged to Vote 127 as shown in an audit note on page 118.

(b) Moneys received by departments from sources other than the grants of the year to which the account relates, and which have not been applied or accounted for according to the direction of Parliament,

are referred to in the audit notes appended to the Revenue Statements and in other sections of this report.

(c) Charges against grants by the various departments were supported by satisfactory proofs of payment.

(d) Payments charged which did not occur within the period of the account, or were, for any other reason, not properly chargeable against the grant, or were in any way irregular, are referred to in the audit notes appended to the Appropriation and Expenditure Statements, by Departments and Services, and in other sections of this report.

(e) One special warrant of the Governor General was issued as stated on page ii of this Introduction.

(f) No objections of the Auditor General were overruled by the Governor in Council or the Treasury Board during the year.

(g) A statement of refunds or remissions of taxes, duties, or tolls, made on the authority of any Act of Parliament, as reported to me by the various departments, will be found on page xxi of this Introduction.

Correspondence with the Treasury Board respecting certain matters arising out of the audit of the accounts is published on pages 249 to 253 of this volume. The Board's action in sustaining my opinion respecting many of the questions published in my reports has increased the efficiency of the audit and examination of the public accounts and has, in my opinion, resulted in a substantial improvement in the administration of the various branches of the government service.

Précis of correspondence of the more important matters brought to the attention of the departments is published on pages 262 to 272 of this volume. Although most of these questions have been satisfactorily explained or adjusted, they are referred to herein for the information of Parliament and for the general guidance of the departments when similar questions arise in the future.

Additional information concerning the expenditure referred to in the Introduction and in the Précis of Departmental Correspondence of my last report is submitted hereunder:—

Page x.—Interior—Rates increased for Hospitalization in the Northwest Territories without proper authority—Chapter 20 of the Consolidated Ordinances has now been amended to permit of the increased rates.

Page 280—Indian Affairs—Automobile Insurance paid from Farm Accounts of Indian Agencies questioned—Refunds have since been obtained.

Page 281—Legislation (House of Commons)—Payment for Automobile Licences questioned—This matter is still the subject of correspondence.

Page 283—National Revenue—Refunds *re* Application of Salary Deduction Act questioned—Recoveries of the overpayments have since been effected.

Page 283—Post Office—Mileage Allowances paid without proper authority—A special classification was established as from July 16, 1935, and, with one exception, the allowances paid after that date have been refunded.

Page 283—Post Office—Travelling Expenses of Delegates to Postal Congress at Cairo—The Treasury Board has not as yet taken any action respecting this matter.

Accountable Advances

The total of these advances outstanding at the close of the fiscal year, as reported to my office by the various departments, amounted to $50,675.98 after necessary adjustments were made in the returns received, as compared with $57,019.72 in the preceding year, a net decrease of $6,343.74. Of the total amount outstanding $14,688.43 was considered by the departments concerned to be collectible and $35,987.55 uncollectible.

The following statement shows, by departments, the amounts of accountable advances outstanding as at March 31, 1936, compared with the corresponding amounts last year:—

Department	March 31, 1936	March 31, 1935	Increase	Decrease
Archives		$ 150 00		$ 150 00
Agriculture	$ 4,642 77	3,866 04	$ 776 73	
Fisheries	84 80	1,275 50		1,190 70
Immigration and Colonization	441 43	201 43	240 00	
Indian Affairs	524 74	4,342 85		3,818 11
Interior	26,622 61	26,741 43		118 82
Justice	1,250 00	700 00	550 00	
Marine	1,729 45	7,920 57		6,191 12
Mines	415 71	415 71		
National Revenue		5,000 00		5,000 00
Pensions and National Health	239 45	1,463 53		1,224 08
Public Works	204 30	204 30		
Railways and Canals	15 00	215 00		200 00
Royal Canadian Mounted Police	984 14		984 14	
Secretary of State	80 00		80 00	
Soldier Settlement of Canada	3,816 09	3,919 09		103 00
Trade and Commerce	9,625 49	604 27	9,021 22	
Total	50,675 98	57,019 72	11,652 09	17,995 83
Net Decrease				6,343 74

The audit of accountable advances to officials, made during the year, indicated that in most departments Treasury Board Regulations had been observed. It was necessary, however, to direct the attention of one department to the practice of issuing advances at the beginning of the year apparently far in excess of reasonable requirements. Also advances of substantial amounts were retained by officials for the full year and refunded at the close of the year only to be replaced by similar advances in the new year.

With a view to maintaining closer control over advances to officials new regulations were established by the Governor in Council reference to which is made in the chapter on Travelling Expenses, page 000 of this Introduction.

Automobiles and Operating Costs

The expenditure for new automobiles and for automobile repairs and renewals, etc. during the year, totalled $657,791.88, as shown in the Classification and Grand Summary of Expenditure, by Departments, on pages 144 and 145 of this volume. This amount which, as in previous years, does not include the cost of gasoline and lubricants, is $52,378.77 greater than the corresponding amount of $605,413.11 expended in 1934-35, or an increase of 8·6 per cent.

Increases in eleven departments totalled $107,691.26 of which the largest were $13,061.47 for Interior and $67,333.91 for Mines; while decreases in ten departments totalled $55,312.49 the largest being $15,085.64 for the Royal Canadian Mounted Police and $17,177.32 for the Soldier Settlement of Canada.

The cost of automobiles and their maintenance, exclusive of gasoline and lubricants for the last eleven years is as follows:—

Year	Expenditure	Increase or *Decrease	Percentage Increase or * Decrease
1925-26	$ 343,428 78		
1926-27	484,388 69	$ 140,959 91	41
1927-28	541,926 64	57,537 95	12
1928-29	634,549 10	92,622 46	17
1929-30	783,076 75	148,527 65	23
1930-31	699,652 78	* 83,423 97	*11
1931-32	390,482 22	*309,170 56	*44
1932-33	438,001 92	47,519 70	12
1933-34	424,018,78	* 13,983 14	* 3
1934-35	605,413 11	181,394 33	43
1935-36	657,791 88	52,378 77	9

It may be noted that although the expenditure for 1935-36 was lower than for the years 1929-30 and 1930-31, it was 34·5% greater than the average for the three years ended March 31, 1935, and 91·5% greater than the expenditure for 1925-26.

A committee was constituted by the Treasury Board on May 5, 1936, to continue the activities of the committee which had been enquiring into the maintenance and control of government owned motor vehicles and which had presented its report to the Board. In appointing the continuing committee the Treasury Board set forth a number of matters concerning which they desired the committee to report to them and upon "any other related question the Committee may wish to submit". At the same time the Treasury Board prescribed certain regulations respecting the purchase and replacement of motor vehicles.

The requirement of the Order in Council of February 20, 1934, that no passenger automobile should be purchased without the written authority of the Treasury Board was recently extended by Order in Council to include the purchase of all motor vehicles.

I have drawn the attention of the Committee to the fact that one province had refused to make a refund of gasoline tax on gasoline purchased for government owned motor vehicles, and also to the ruling of the Department of Justice stating that "the Government of a Province is not within its jurisdiction in claiming and exercising the right to collect a gasoline tax from the Dominion Government". Two departments have also been communicated with, concerning the subject of gasoline tax refunds, and reference thereto is made in the Précis of Correspondence, page 271.

Expenditures Resulting Directly from the European War

The following statement shows in comparative form, the expenditure incurred in the years 1935-36 and 1934-35, as a direct result of the European War, but does not include interest on War Loans:—

—	1935-36	1934-35	Increase	Decrease
Adjustment of War Claims	$ 75,843 35	$ 54,288 67	$ 21,554 68	.....
Battlefields Memorials	86,529 28	89,828 02	.....	$ 3,298 74
European War Pensions, less Refunds credited to Casual Revenue, $29,074.49	41,437,287 96	41,865,792 08	.....	428,504 12
Pensions and National Health—Administration, Board of Pensions, Care of Patients and Medical Examinations, Hospitals and Clinics, Pay and Allowances, Unemployment Relief, etc.	8,623,464 73	8,187,880 93	435,583 80	.....
War Veterans' Allowances and Expenses of Committee	2,546,688 69	2,031,474 80	515,213 89	.....
Total	52,769,814 01	52,229,264 50	972,352 37	431,802 86
Net increase	.....	.....	540,549 51	.....

Administration costs of Soldier Land Settlement are not included in the above statement as such costs are merged with those of the General Land Settlement Scheme under Vote 54, the joint costs in 1935-36 amounting to $757,507.95 compared with $741,504.89 in 1934-35.

Battlefields Memorials.—The details of the expenditure of $86,529.28 in connection with the Battlefields Memorials are given in Volume II, Part "Q", page 65. The total expenditure on this account to March 31, 1936, was $2,355,893.19. The balance of $11,193.33 due to Harry Mickelmore and Company, solicitors for W. W. Jenkins and Company, successors to H. T. Jenkins and Sons, in fulfilment of all contracts and engagements now binding on the old company in connection with the Vimy Memorial contract was paid during the year, making a total of $735,848.91, including extras, paid on account of this contract since 1925-26.

Experimental Farms

The expenditure under this heading amounted to $2,502,717.03 compared with $1,995,019.46 in 1934-35, and includes an amount of $344,921.64 expended by the Department of Public Works, consisting of $156,795.90 for repairs and maintenance of farm buildings compared with a similar expenditure of $104,422.75 in the preceding year, and $188,125.74 expended under the Public Works Construction Acts of 1934 and 1935. This expenditure also includes $288,218.09 for investigations concerning Plant Diseases as compared with $260,743.86 in the preceding year and $148,881.37 paid under The Supplementary Public Works Construction Act, 1935.

Continued improvement in the system of accounting for the Revenue has been made during the year.

A summary of the revenue and expenditure of the several Dominion Experimental Farms appears on page 160 of this volume.

Government Graving Docks

A comparative statement of the revenue and expenditure of the government owned graving docks for the past three years is given on page 196 of this volume. The revenue for 1935-36 was $5,433.24, less than that of 1934-35, while the expenditure showed an increase of $10,768.45.

The revenue for the Quebec docks was $14,379.56 less than that of 1934-35 while the Esquimalt dock was $3,007.47 greater, and two years rental was received for the Kingston dock in 1935-36.

The expenditure of the Quebec docks increased $16,361.04, and that of the Esquimalt dock decreased $5,518.99, as compared with 1934-35.

Government Telegraphs

Comparative statements of the revenue and expenditure in respect to the operation of the government owned telegraph and telephone systems for the past three years are given on page 196 of this volume.

The revenue for the year 1935-36 was $173,650.65, an increase of $2,232.11 over that of 1934-35, while the expenditure shows an increase of $8,944.56. The expenditure exceeded the revenue by $305,185.57, as compared with $298,473.12, in 1934-35.

Imperial and Foreign Services

The following comparative statement shows the amounts expended in 1934-35 and 1935-36, for Imperial and Foreign Services:—

—	1935-36	1934-35	Increase	Decrease
External Affairs Department—				
High Commissioner's Office, London	$ 130,659 92	$ 121,510 81	$ 9,149 11	.....
Canadian Representation, Washington	90,466 06	85,010 47	5,455 59	.....
Canadian Representation, Paris	72,604 48	75,506 42	.....	$ 2,901 94
Canadian Representation, Tokyo	65,467 23	68,019 11	.....	2,551 88
Canadian Representation, Geneva	30,200 00	24,851 09	5,348 91	.....
Contribution to expenses of League of Nations	204,640 00	205,569 42	.....	929 42
Expenses of Canadian Delegates to the Assembly Conferences and Commissions of League of Nations	12,433 71	10,009 00	2,424 71	.....
	606,471 40	*590,476 32*	*22,378 32*	*6,383 24*
Public Works Department—				
High Commissioner's Office, London—rents, repairs, etc., Canada House	38,828 26	36,429 58	2,398 68	.....
Canadian Representation, Tokyo—cost of erection of Legation Building	200,000 00	.....	200,000 00	.....
	238,828 26	*36,429 58*	*202,398 68*	.....
Total	845,299 66	626,905 90	224,777 00	6,383 24

The grants relative to these expenditures appear in the Appropriation Statements, on pages 23, 24, 95 and 117 of this volume, the details of the expenditure being given in Parts "E" and "V" of Volume II.

Interest at five per cent, amounting to $3,013.70, for the period of April 1, 1935, to July 19, 1935, was paid on the principal sum of $200,000, provided by the Canadian Minister in Japan for the erection of the legation building in Tokyo. Vote 96, under the Public Works Department, provided for the payment of the cost to Canada of the erection of the building.

Interest on Public Debt

Expenditure on this account, for the year, amounted to $134,549,169.45, or $3,984,032.18, less than that of the previous year. The decrease is due to reduced interest rates as a result of refunding operations, particularly the 2, 2½, 3 and 3½ per cent loans, issued in October 1934, amounting to $250,000,000. The expenditure was subjected to a current audit.

Details of the expenditure for the year are given in Volume II, Part "F", page 21; and on pages 168 to 173 of this volume is a statement summarizing the transactions in the several interest due and outstanding accounts in the Dominion Ledger which have been examined in detail. An amount of $1,739,167.37 still due and outstanding as at March 31, 1936, is included as a liability in Public Accounts, Balance Sheet, Schedule "S", page 17.

The interest paid in England and the United States amounting to $14,823,279.42 and $12,402,047.88 respectively, was charged to the accounts, at par of exchange, discount and premium being credited or debited to Premium, Discount and Exchange Account at the time the funds were obtained to meet these and other obligations.

King's Printer's Advance Accounts

An examination was made of the stock records for the fiscal year 1935-36, as called for by the provisions of the Public Printing and Stationery Act and a physical test was applied to the printing and stationery supplies and the paper stock. An examination was also made of the stock and records of the Division of Documents. A comparative statement of the inventories for the years 1934-35 and 1935-36 is as follows:—

—	1935-36	1934-35	Increase or *Decrease
Printing Branch—			
Printing Supplies	$ 50,798 35	$ 45,391 35	$ 5,407 00
Paper Stock	70,067 13	71,067 65	*1,000 52
Divisional Stores	8,615 28	8,451 34	163 94
Work-in-Process, etc	90,139 41	92,044 61	*1,905 20
(Public Accounts, Balance Sheet, Schedule "E", page 11)	219,620 17	216,954 95	2,665 22
Stationery Branch—			
Stationery Supplies (Public Accounts, Balance Sheet, Schedule "E", page 11)	96,409 94	78,811 04	17,598 90
Total	316,030 11	295,765 99	20,264 12

The stock and records of the Stationery and Printing Branches were found to be satisfactory. Unsatisfactory conditions, however, were found to exist in the Mechanical and Char Service Stores and also in the Division of Documents in general but particularly in regard to the system of accounting. With a view to strengthening administrative control certain suggestions were made by me to the King's Printer.

The centralization of the distribution of Government publications recommended in my previous reports has not as yet been established.

Printing and lithographing executed by outside firms for the King's Printer, amounted to $155,106.66, as compared with $143,318.78, in the previous year.

The profits of the Printing and Stationery Branches amounted to $17,991.91 and $29,457.47 respectively, as compared with $115,608.60 and $30,427.87 in the preceding year.

I understand that the volume of work executed in 1934-35, in connection with the preparation of the voters' lists, constituted the main reason for the increased profit of that year in the Printing Branch.

The total profits for the year, amounting to $47,449.38, were credited to Casual Revenue.

In establishing the amount of profits for the year, the cost of light, heat, power, etc., and telephone services which were paid by the Department of Public Works were not taken into account.

The Financial Statements of the King's Printer's Advance Accounts are shown on pages 194 and 195 of this volume and the details of the expenditure appear on pages 7 to 12, Part "T" of Volume II of this Report.

Land Settlement Accounts

The following statement shows the net disbursements made on account of the various land settlement schemes in 1935-36, compared with similar expenditures of the previous year:—

—	1935-36	1934-35
Immigration and Colonization—		
Empire Settlement Scheme—		
Administration	$ 8,501 67	$ 6,813 54
Total	8,501 67	6,813 54
Soldier Settlement of Canada—		
Soldier and General Land Settlement—		
Administration	757,507 95	741,504 89
Soldier Land Settlement—		
Cash Advances to settlers	140,218 85	482,518 63
Permanent improvements on purchased lands	54 05	122 19
Disbursements on lands acquired without purchase	137 44	82 80
	140,410 34	*482 723 62*
General Land Settlement—		
Cash Advances to settlers	29,642 93	92,726 62
Repayment to the British Government on account of ascertained losses sustained under the 3,000 Family Settlement Scheme agreement	3,913 28	4,622 53
	33,556 21	*97,349 15*
Total	931,474 50	1,321,577 66

Empire Settlement Scheme, Assisted Passages.—Repayment of loans during 1935-36 amounted to $244.47 while $415.56 was credited to the account in connection with a 30 per cent reduction in the outstanding loans as at September 30, 1929, of migrants who settled under the British Family Settlement agreements. This reduction was authorized under sections 70 and 74 of the Soldier

Settlement Act, as amended, and $207.78, the Canadian Government's portion, was charged to the Consolidated Fund. The balance of outstanding loans at March 31, 1936, was $235,684.75 of which $115,857.71 represents loans by the British Government and $119,827.04 by the Canadian Government (Public Accounts, Balance Sheet, Schedule "E" page 11).

Soldier Land Settlement Loans.—New loans and advances to Soldier Settlers during the year 1935-36, amounted to $140,218.85, and were $342,299.78, less than in the previous year. Collections on account of loans were $1,366,785.52, of which $682,005.84, representing principal, was credited to the loan account and $684,779.68 interest, to revenue as Interest on Investments. Repayments of principal were $77,032.59 more than those of the previous year, while the interest collected was $85,812.20, less than in 1934-35. During the year, $436,623.97 was credited to Soldier Settlers' accounts and charged to the Consolidated Fund, under the various amendments to the Soldier Settlement Act, and $31,193.83 by authority of the Farmers' Creditors' Arrangement Act. The amount outstanding on account of principal of loans to Soldier Settlers, at March 31, 1936, was $53,631,937.59. Of this amount $37,117,788.42 is classified as active and the balance $16,514,149.17 as non-active Assets (Public Accounts, Balance Sheet, Schedules "D" and "N", pages 10 and 15).

General Land Settlement Loans.—During the year 1935-36, the total of general land settlement loans was reduced by $43,472.85, leaving a balance outstanding, at March 31, 1936, of $7,247,182.77 (Public Accounts, Balance Sheet, Schedule "D", page 10). New loans and advances to settlers amounted to $29,642.93, while $54,703.76 was collected on account of principal, and $19,616.67 was credited to settlers accounts and charged to the Consolidated Fund, $18,748.74 being dollar for dollar bonus, etc., and $867.93 representing deductions made under the Farmers' Creditors' Arrangement Act. In addition, $47,395.72 was collected on account of interest and credited to revenue as Interest on Investments.

New Brunswick Settlement Scheme, Accounts Assigned to Dominion Government.—Under the authority of Order in Council P.C. 1025, April 18, 1935, an agreement, dated April 30, 1935, was executed between the Dominion Government and the Provincial Government of New Brunswick whereby the Province assumed full responsibility for all accounts relating to "reverted farms", and assigned to the Dominion Government all accounts relating to certain stated "active farms", under the scheme, on which the Provincial loans, outstanding, amounted to $521,156.55; repayments to be made to the Provincial Government monthly as collections are effected.

On August 27, 1935, His Majesty's Secretary of State for Dominion Affairs, agreed with the Dominion Government to extend to those contractor settlers, whose accounts had been assigned to the Dominion Government, such concessions as were enjoyed by settlers under the British Family Settlement Scheme. Under this agreement settlers' accounts were reduced by $84,825.41 and, in addition, interest charges amounting to $131,832.28, were reversed.

During the eleven months period to March 31, 1936, the Dominion advanced $2,093.72 and collected $4,040.56, $2,975.91 of which was principal and $1,064.65 interest. The amount collected was paid to the Provincial Government, leaving a balance of $517,115.99 due the Province as at March 31, 1936.

The outstanding balance of settlers' accounts, at March 31, 1936, was $454,552.98.

Cottage Scheme.—Two cottages were sold during the year, leaving three unsold at March 31, 1936, which had been erected on private land, the owners now refusing to sign releases. The amount due in respect of previous sales remained at $815, at March 31, 1936, no collections having been made during the year.

Red Cross Emergency Relief.—No contributions were made by either the Canadian or British Governments during the fiscal year 1935-36. A grant of $178.50 was made to a settler under the British Family Settlement agreement. The balance remaining in the hands of the Canadian Red Cross Society, on December 31, 1935, was $1,259.91.

Statements of the several land settlement accounts referred to above will be found on pages 182 and 201 to 204 of this volume. The interests of the Dominion Government, at March 31, 1936, as shown therein are in agreement with the amounts appearing in Public Accounts, Balance Sheet, Schedules "D", "E" and "N", pages 10, 11, and 14.

Legal Services and Disbursements, including Taxed Costs

Expenditure on this account for the year amounted to $275,667.81 as compared with $287,804.33, in the preceding year. The decrease of $12,136.52, was caused by a reduction of $6,257.93 in legal services and disbursements and $5,878.59 in taxed costs.

A detailed statement of this expenditure with a summary, by departments, will be found on pages 224 to 229 of this volume.

Loans, Subsidies and Grants

Loans made during the year totalled $66,816,565.29 compared with a total of $42,054,937.90 in 1934-35 or a net increase of $24,761,627.39. The principal increases were those of $7,200,000 in the amount advanced upon security of bonds issued under the Canadian Farm Loan Act, and $19,395,315.15 in the total amount loaned to the Provinces for Unemployment and Farm Relief, together with the advances to the Canadian National Railways and Canadian Pacific Railway, under the Public Works Construction Act, 1935, of $5,068,-081.85 and $4,629,211.64 respectively. The principal decrease was that of $14,073,183.14 in the amount of temporary loans made to the Canadian National Railways.

During the year 1935-36, subsidies were paid totalling $24,054,595.35 compared with $20,388,928.81 in the previous year, or a net increase of $3,665,-666.54. This increase was mainly accounted for by $1,159,378.74 paid under the Natural Products Marketing Act, 1934, and by an increase of $2,375,000 in the special amounts, paid to certain provinces pending consideration of provincial subsidies.

Payments to the several provinces of the Dominion for Old Age Pensions amounting to $14,942,459.36 in 1934-35, were included in the statement of Loans, Subsidies and Grants, Allowances and Contributions, in my last report, but are not so included in the corresponding statement this year, being included in Pensions and Superannuations. This accounts for the greater part of the decrease of $16,555,609.12 in the amount of grants, allowances and contributions, which were $70,422,114.43, in 1934-35, and $53,866,505.31, in 1935-36. Other changes, whether decreases or increases, were minor in amount, with the exception of a decrease of $986,435.90 in the amount of the deficit of the Canadian National Railways, which was $47,421,464.80, in 1935-36, compared with $48,407,900.70, in the previous year.

A classified statement of Loans, Subsidies and Grants, Allowances and Contributions made during the year will be found on pages 230 to 233 of this volume.

Militia Loans to Officers' Messes

In addition to the loans to Officers' Messes for the purchase of proper equipment previously reported, a loan of $3,000 was made to the Officers' Mess at the Trenton Air Station, during the year under the authority of Order in Council P.C. 2894, 1930, the first repayment to be made May 28, 1936. Repayments on these loans have been made regularly in accordance with the terms of the respective Orders in Council. The following is a summary of the loan accounts as at March 31, 1936:—

Recipient	Term	Authorization	Amount	Repaid	Balance March 31, 1936
Officers' Mess:					
Ottawa Air Station	10 years	P.C. 2894, 1930	$ 7,000 00	$ 3,499 83	$ 3,500 17
Halifax	5 years	P.C. 85, 1932	2,000 00	1,656 00	344 00
Trenton Air Station	10 years	P.C. 2894, 1930	3,000 00	.....	3,000 00
Winnipeg	5 years	P.C. 1276, 1933	4,000 00	1,898 00	2,102 00
Winnipeg	*5 years	P.C. 420, 1935	4,000 00	.....	4,000 00
*Repayment to be made after completion of original loan.		Total.....	20,000 00	7,053 83	12,946 17

Natural Products Marketing Act, 1934

The expenditure, during the year, under the Natural Products Marketing Act, 1934, amounted to $1,243,861.61 which, with the amount of $97,055.90 expended during the previous year make a total expenditure of $1,340,917.51 to March 31, 1936.

Details of the expenditure for the year are given in Volume II, Part "A", page 49, the greater part being accounted for by bonuses totalling $1,083,510.18 paid to cheese manufacturers by means of the Dairy Products Marketing Equalization Fund, and bonuses totalling $75,868.56 paid to exporters of storage butter under the Butter Export Stabilization Scheme. No similar payments were made during the previous year. Grants to various Local Boards totalled $41,194.59. A loan of $6,500 was made to the Eastern Canada Potato Marketing Board and one of $500 to the Grand Manan Smoked Herring Products Marketing Board. The total cost of administration for the year amounted to $36,288.28.

Statements of expenditure were submitted by Local Boards, accounting for all grants made during the year, with the exception of those made to the Alberta, Manitoba and Saskatchewan Livestock Marketing Boards of $9,000, $5,000 and $9,000 respectively. The statements furnished by the British Columbia Small Fruit and Rhubarb Marketing Board and the Ontario Honey Producers' Marketing Board showed unexpended cash balances of $379.24 and $558.32 respectively, at March 31, 1936.

Order in Council of February 4, 1935, (P.C. 273) granting a loan of $10,000 in 1934-35 to the Eastern Canada Potato Marketing Board for organization purposes provided that $5,000 should be repaid within one year. This requirement has not been observed, the full amount of this loan being outstanding at March 31, 1936, together with the additional loan of $6,500 made during 1935-36. The loan of $500 to the Grand Manan Smoked Herring Products Marketing Board was also outstanding at March 31, 1936.

Pensions—War and Militia

European War Pensions.—The net expenditure during the year on account of European War Pensions, Vote 66, was $41,466,362.45, as compared with $41,900,362.42, for 1934-35, a decrease of $433,999.97. On March 31, 1936, there were 97,299 active pension accounts, including 18,175 dependents' cases, as compared with 96,645, including 18,241 dependents' cases on March 31, 1935. A summary of the expenditure will be found in Volume II, Part "RR", page 11 of this Report.

The examination of 8,324 files by this Office, during the year, and a number of cases under consideration when my last report was written, indicated overpayments amounting to $47,726.58 of which $3,542.45 is being recovered. The balance of $44,184.13, representing chiefly overpayments caused by errors in entitlement, has been waived by the Canadian Pension Commission. Reductions in pension awards following references from this Office will result in an annual saving of $7,224.48. Underpayments detected during the year amounted to $4,263.75.

Since the inception of the special audit of these accounts some twelve hundred references have been made by this Office relating to pension payments. Overpayments brought to light amount to $928,000 approximately, of which about $67,000 is recoverable. The annual reduction in pension expenditure by reason of reduced and cancelled pension awards amounts approximately to $119,000, this figure being subject to reduction as children of pensioners reach the age limit set for pension purposes. Underpayments of $27,081.28 were discovered during the same period.

Canadian Permanent Force Pensions.—The net expenditure in 1935-36, under the 1901 Pension Act, on account of these pensions was $1,247,642.85, as detailed in Volume II, Part "RR", page 13 of this report.

Respecting the overpayments caused by certain pensioners drawing both pension and salary in the Public Service, referred to in my last report, recoveries are being made in accordance with Treasury Board instructions at the rate of 10% of emoluments now being paid. Approximately $8,000 has been recovered to date, recovery being complete in some cases. The possibility of future overpayments is being safeguarded by pensioners being required to furnish a periodic declaration as to whether they are or are not employed in the Public Service.

Public Works Construction Acts, 1934 and 1935

The Public Works Construction Act, 1934, and the Supplementary Public Works Construction Act, 1935, were enacted for accelerating recovery of trade and industry to more normal economic conditions, stimulating employment and reducing expenditure for relief purposes.

The unexpended balance available for expenditure on the 185 projects mentioned in Schedule "A" to the Public Works Construction Act of 1934, as at March 31, 1935, amounted to $31,017,501.24 as shown on page xix of the Introduction to my last report. This amount was supplemented during the

year by allotments amounting to $3,501,915.49 made upon the authority of various Orders in Council, from item 10 in the Schedule to the Public Works Construction Act of 1935, of which $110,000 was allocated to the Department of National Defence and $3,391,915.49 to the Department of Public Works, thereby increasing the balance available to $34,519,416.73, of which $618,000, as in the previous year, is still unalloted. Of the total amount thus available, $22,102,798.29 was expended during the year leaving an unexpended balance of $12,416,618.44 at March 31, 1936, for expenditure on the various public works authorized under the 1934 Act, exclusive of $309,950 available for expenditure not specifically set forth in the Schedule. The total expenditure on these works to March 31, 1936, was $30,775,347.05, of which $8,672,548.76 was expended in 1934-35.

The sum of $46,092 was transferred from item 78, Interior Department, Public Works Construction Act, 1934, to the Department of Public Works upon the authority of Order in Council P.C. 1347 of May 28, 1935, to enable that department to undertake the construction of a Museum Building and Caretakers Quarters at Fort Louisburg, N.S.

The following is a summarized statement of the amounts made available to the several departments for the current year for the projects specified under the 1934 Act and of the expenditures thereunder, the details of which will be found in Volume II as indicated:—

Department	Vol. II Part—	Allotments Available	Expended	Unexpended
Indian Affairs	I- 35	$ 320,312 39	$ 292,900 54	$ 27,411 85
Interior	K- 40	1,194,815 49	1,037,007 58	157,807 91
Marine	O- 51	6,123,989 45	3,110,573 03	3,013,416 42
National Defence	Q- 65	2,192,915 11	1,881,076 68	311,838 43
Public Works	V-101	23,958,367 42	15,675,782 43	8,282,584 99
Railways and Canals	W- 33	111,016 87	105,458 03	5,558 84
		33,901,416 73	*22,102,798 29*	*11,798,618 44*
Unallotted (Items 44 and 180)		618,000 00		618,000 00
Total		34,519,416 73	22,102,798 29	12,416,618 44

Under the provisions of section 5 of the Supplementary Public Works Construction Act, 1935, the sum of $14,438,084.51 was allocated by the Governor in Council to various departments for the administration, management and execution of the works specified in Schedule "A" to that Act, and $3,501,915.49 was allotted out of item 10 to supplement various items in the Schedule to the 1934 Act referred to above.

The following is a summarized statement of the allocation of the sum of $14,438,084.51 above mentioned and of the expenditures made thereunder, the details of which will also be found in Volume II as indicated:—

Department	Vol. II Part—	Allotments	Expended	Unexpended
Agriculture	A- 50	$ 744,000 00	$ 238,500 26	$ 505,499 74
Interior	K- 42	1,457,506 90	1,074,062 33	383,444 57
Marine	O- 53	4,750,000 00	2,326,434 72	2,423,565 28
Mines	P- 14	1,000,000 00	796,182 77	203,817 23
National Defence	Q- 68	2,750 00	2,744 85	5 15
Public Works	V-118	4,500,327 61	2,202,624 09	2,297,703 52
Railways and Canals	W- 35	1,983,500 00	837,230 83	1,146,269 17
Total		14,438,084 51	7,477,779 85	6,960,304 66

It will be observed that of the sum of $14,438,084.51 provided for the public works specified in Schedule "A" of the 1935 Act, $7,477,779.85 was expended during the year leaving an unexpended balance of $6,960,304.66 available at March 31, 1936, for expenditure on the various undertakings authorized under the Act, exclusive of $60,000 available for expenditure not specifically set forth in the Schedule.

In addition to the expenditure of $7,477,779.85 made under the 1935 Act, the sum of $9,697,293.49 was advanced to railway companies under the provisions of section 9 of the Act for the purchase of railway equipment and for extra work performed in their shops, as detailed in Volume II, Part "W", page 35 of this report.

Refunds and Remissions of Taxes, Duties and Tolls

Section 50 (2) (g) of the Consolidated Revenue and Audit Act requires the Auditor General to direct the attention of the House of Commons to "every case in which a refund or remission of any tax, duty or toll has been made on the authority of any Act of Parliament." The following statement, prepared from information supplied by the various departments, shows those refunds and remissions which were made either under section 33 of the Consolidated Revenue and Audit Act, or under other Acts authorizing refunds and remissions in special cases:—

Finance Department—		
Refund of part of fine for delay in filing annual list of shareholders	$	500 00
Department of Fisheries—		
Remission of fine		100 00
Department of Immigration and Colonization—		
Remissions in respect of forfeited cash bonds		2,400 00
Remission of fee for substitutional Chinese certificate		25 00
		2,425 00
Insurance Department—		
Remission of penalties imposed upon certain insurance companies for delay in filing statements		1,000 00
National Revenue Department—		
Customs Division—		
Refunds of customs duties, etc		88,577 71
Remissions of customs duties, etc		91,684 39
Excise Division—		
Refunds of excise duties and taxes		163,540 40
Remissions of excise duties and taxes		109,474 29
Income Tax Division—		
Refunds of income taxes		50 64
		453,327 43
Total		457,352 43

All of these refunds and remissions were made by Order in Council on the authority of section 33 of the Consolidated Revenue and Audit Act, with the exception of the remission recorded for the Department of Fisheries, which was made on the authority of the Fisheries Act, and the refund for the Department of Finance made on the authority of the Bank Act.

The refunds shown for the several divisions of the Department of National Revenue, amounting to $252,168.75, are included in the total of $12,854,690.80 for refunds and drawbacks appearing in Volume II, Part "R", page 8 of this report. The balance of these refunds and drawbacks, $12,602,522.05, was returned under provisions of the Customs, Excise, Special War Revenue and Income War Tax Acts.

Royal Canadian Mounted Police

The total expenditure of the Royal Canadian Mounted Police for the year was $6,165,245.83, being an increase over the previous year of $194,975.39. Payments amounting to $729,392.08 were made during the year by various Provincial Governments for policing the provinces by the Royal Canadian Mounted Police. The details of this amount, which was credited to Casual Revenue, are shown in Volume II, Part "X", page 3 of this report.

The accounts and records of the Provincial Pension Trust Fund and the Dependents' Pension Fund were examined and found correct. The examination of the latter fund was made under the provisions of section 86 (5) of the Royal Canadian Mounted Police Act as amended by Chapter 40, 1934. Statements showing the receipts and disbursements of both funds will be found on page 200 of this volume.

The re-organization of the accounting services previously referred to has now been completed and the recommendations made by me have been adopted.

Sinking Funds

As required by subsection (2) (e) of section 46 of the Consolidated Revenue and Audit Act, an examination was made of the accounts related to the Sinking Funds.

Sinking Funds are maintained in respect of the following loans payable in London:—

1930-50—3½ per cent	$ 137,058,841 00
1940-60—4 per cent	93,926,666 66
1953-58—4 per cent	73,000,000 00
1950-55—3¼ per cent	48,666,666 66

The amount available for the purchase of sinking fund investments during the year comprised the annual contribution of $1,763,260.92, being one-half of one per cent of the loans, and interest of $1,949,094.21 on sinking fund investments, a total of $3,712,355.13. This amount was applied to the purchase of Canadian sterling securities, having a par value of $3,636,256.26, the net premium of $76,098.87 on these securities being charged to Premium, Discount and Exchange Account.

The following statement shows the value at par of the securities held for the several sinking funds at March 31, 1936, compared with those held at March 31, 1935, as shown in Public Accounts, Balance Sheet, Schedule "T":—

Loan	March 31, 1936	March 31, 1935	Increase
1930-50, 3½ per cent	$ 37,406,291 45	$ 35,499,085 20	$ 1,907,206 25
1940-60, 4 per cent	19,504,347 89	18,393,344 35	1,111,003 54
1953-58, 4 per cent	912,587 30	540,031 37	372,555 93
1950-55, 3¼ per cent	345,717 71	100,227 17	245,490 54
Total	58,168,944 35	54,532,688 09	3,636,256 26

Subsidies to Provinces

Payments of statutory subsidies to the several provinces amounted to $13,768,953.24, which is the same as the amount paid in 1934-35.

Additional payments were authorized to the Maritime Provinces and British Columbia by Votes 225, 404, and 298 (supplementary) as special grants pending revision of the subsidy allowances. The special payments to these provinces in 1935-36 and the total of such payments since their inception in 1927 are shown in the following statement:—

Province	Paid in 1935-36	Total payments to March 31, 1936
Nova Scotia	$ 1,300,000	$ 8,300,000
New Brunswick	900,000	5,700,000
Prince Edward Island	275,000	1,275,000
British Columbia	1,500,000	1,500 000
Total	3,975,000	16,775,000

Travelling Expenses

The expenditure for travelling expenses during the year as shown in the Classification and Grand Summary of Expenditure, by Departments, appearing on pages 144 and 145 of this volume, amounted to $3,278,217.68, being an increase of $398,829.04 or 13·9% over the corresponding expenditure of $2,879,388.64 in 1934-35. Increases in twenty-three departments totalled $406,478.10, the greatest being: Agriculture, $36,154.33; Finance, $79,808.76; Mines, $104,694.67; National Defence, $47,021.44; Pensions and National Health, $34,654.00; Royal Canadian Mounted Police, $24,705.12; and Trade and Commerce, $21,666.06; while small decreases in six departments totalled $7,649.06.

An Order in Council of June 11, 1936, modified existing regulations to become effective July 1, 1936, in respect of: advances for travelling expenses, use of personally owned automobiles at the public expense, use of air transport by officers travelling on public business. and miscellaneous travelling expenses. These regulations, if properly applied, should provide that measure of control over travelling expenses and advances which I suggested in my previous reports.

Travelling expense claims submitted by members of the Canadian Pension Commission contained charges which appeared either excessive or unwarranted. Refunds were obtained and assurance was given that future claims would be strictly in accordance with Treasury Board regulations.

As stated on page xxii of my last report the question of the interpretation of sections 43 and 44 of Chapter 147 of the Senate and House of Commons Act was referred to the Treasury Board in order to ensure uniformity and regularity in the payment of travelling expense accounts of members of Parliament. The matter was subsequently submitted to the Justice Department and their opinion on the various points raised is being observed in the examination of these accounts.

UNEMPLOYMENT RELIEF

The expenditure made by the departments under the several Relief Acts during the year is summarized in the following statement, the details being shown in Volume II of this report, on the pages indicated:—

—	Volume II Part—	Amount
Unemployment Relief Act, 1930—		
Labour Department	M- 8	$ 26,338 33
Unemployment and Farm Relief Act, 1931, and Continuance Act, 1932—		
Labour Department	M- 8	26,173 05
Relief Act, 1932—		
Labour Department	M- 8	111,071 40
Relief Act, 1933—		
Labour Department	M- 9	493,415 50
Relief Act, 1934—		
Labour Department	M- 9	862,733 26
National Defence Department	Q- 63	288,623 56
		1,151,356 82
Relief Act, 1935—		
Interior Department	K- 39	183,221 02
Labour Department	M- 10	39,764,368 45
Mines Department	P- 12	14,999 20
National Defence Department	Q- 64	8,029,022 10
Public Works Department	V-100	16,811 94
Trade and Commerce Department	ZZ- 33	18,900 00
		48,027 322 71
Total		49,835,677 81

Included in the amount of $183,221.02 shown for the Interior Department under the Relief Act, 1935, is an amount of $14,622.79 distributed to destitute Eskimos in the Province of Quebec. These payments were authorized by the Governor in Council, pending a reference to the Supreme Court as to the responsibility for such relief, the total amount expended to March 31, 1936, being $31,919.62.

The above expenditure of $49,835,677.81 and that of $167,333,723.57, shown in my previous report to March 31, 1935, make a total of $217,169,401.38 to March 31, 1936, as indicated below:—

—	Expenditure to March 31, 1935	Expenditure for 1935-36	Expenditure to March 31, 1936
Unemployment Relief Act, 1930	$ 18,176,552 49	$ 26,338 33	$ 18,202,890 82
Unemployment and Farm Relief Act, 1931, and Continuance Act, 1932	42,769,606 22	26,173 05	42,795,779 27
Relief Act, 1932	26,471,839 86	111,071 40	26,582,911 26
Relief Act, 1933	30,802,040 43	493,415 50	31,295,455 93
Relief Act, 1934	49,113,684 57	1,151,356 82	50,265,041 39
Relief Act, 1935		48,027,322 71	48,027,322 71
Total	167,333,723 57	49,835,677 81	217,169,401 38

The relief expenditure for 1935-36, showing payments to the several provinces and other disbursements for purposes of relief, is summarized in a statement on page 236 of this volume, and a similar statement, showing the total expenditure to March 31, 1936, appears on page 238.

Statements of provincial relief expenditure certified by provincial auditors and authorized officials of the several provincial governments, were examined and approved for payment by officials of the Department of Labour, and have been examined in my office.

Current pre-audits and post-audits of relief expenditures made by the several departments, have been conducted, as in previous years.

Under the Order in Council of June 26, 1935, (P.C. 1721), I was authorized to audit the accounts of relief expenditures made by provinces and municipalities under the Relief Act, 1935. It was not possible to make a complete examination of the accounts of all these expenditures because of the great number of municipalities that distributed relief, the fact that they are widely scattered throughout the various provinces and for other reasons given in previous reports.

Since my last report there have been made, under my direction, further special examinations, surveys and investigations of accounts of provincial expenditures in the Provinces of Ontario and Quebec, and of accounts for municipal expenditure in the City of Toronto, Ont., the City of Quebec and in other municipalities in the Province of Quebec. Investigations of accounts of provincial expenditures by the Provinces of Nova Scotia, Saskatchewan and British Columbia are in progress. Accounts for expenditures for direct relief, from accountable advances of $9,000,000, in 1934-35, made to the Province of Saskatchewan in connection with the drought area, were examined, but the accounts for agricultural aid and winter maintenance, paid from these advances, have not yet been rendered to the Dominion Government.

These examinations revealed that the Federal Government had shared expenditures not in accord with the provisions of the Federal-Provincial agreements, and, as a result of my reports thereon, adjustments and recoveries of expenditures inadmissible for federal contribution have been made, and others are in prospect, but some of the provinces have not yet made the refunds recommended.

As a result of my notifying the Treasury Board of inattention, by some provinces, to my recommendations that refunds should be made in connection with inadmissible expenditures contributed to by the Federal Government, the Board gave its support to the demand of the Labour Department for more prompt action by one province that had been particularly negligent in this regard, by suggesting that the department make deductions from the monthly grant-in-aid.

I have again to state that the audits conducted by officials of the Provinces have not fully protected the interests of the Federal Treasury, that the bookkeeping systems of some of the provinces and municipalities are unsatisfactory, and that there was not proper supervision of provincial relief accounting. Notwithstanding these conditions and those regarding staff, referred to in my previous reports, my examinations have, in addition to revealing improper contributions of large sums of money by the Federal Government, made available to Dominion and Provincial authorities valuable information to assist in the improvement of management, accounting and auditing control, and the safeguarding of funds provided for relief.

Three years ago (pages xxiv and xxv of the Introduction to my 1932-33 report) I stated how a more efficient and uniform check could be applied to these expenses and I am still convinced that the above-mentioned unsatisfactory

conditions will not be remedied until regional accounting-auditing staffs are organized, directed and supervised in order to pre-audit, locally, on behalf of the Dominion, the provincial and municipal claims for federal contributions. If these staffs co-operated with the provincial officials, duplication of effort and unnecessary expense would be avoided. A pre-audit tends to prevent irregularities, or at least perpetuations of irregularities, whereas a post-audit can only expose them.

The results of my special examinations have in every case been reported to the Honourable the Minister of Finance, and copies of my reports have been supplied for the information of the Honourable the Minister of Labour.

The agreements with the provinces, the Orders in Council authorizing special expenditures, and the departmental rulings emanating therefrom resulted in divergencies of opinions as to interpretations, which rendered necessary, in some instances, references by me to the Justice Department for decisions.

Railway Grade Crossing Fund.—There was an amount of $18,789.15 disbursed for special unemployment relief by the Board of Railway Commissioners from the Railway Grade Crossing Fund, thereby reducing the balance in the fund from $57,760.15 at April 1, 1935, to $38,971 at March 31, 1936, as shown in Public Accounts, Balance Sheet, Schedule "Q", page 16. Details of the expenditure for the year will be found on page 199 of this volume.

Loans to Provinces.—Loans made to the four western provinces under authority of the several relief acts totalled $74,223,015.34 at April 1, 1935. During the year 1935-36 charges to the loan accounts totalled $119,351,534.64 of which $74,656,825.36 was for loans renewed and $44,694,709.28 for new loans, this latter amount including $1,362,930.02 of interest added to the principal. Credits to the accounts during the year totalled $77,047,385.06 of which $2,390,559.70 represented repayments and adjustments, the balance of $74,656,825.36 resulting from the loan renewals. The loans outstanding at March 31, 1936 totalled $116,527,164.92, as shown in Public Accounts, Balance Sheet, Schedule "A", page 10, representing a net increase of $42,304,149.58, during the year.

In addition to amounts loaned to the several provinces, certain provincial obligations described in my previous report were guaranteed by the Dominion Government under authority of the Relief Acts, 1932 and 1933. Obligations so guaranteed, outstanding at March 31, 1936, were: Province of British Columbia, Treasury Bills, $626,533.76; Province of Manitoba, Treasury Bills, $5,894,127.49; and Province of Manitoba Savings Office deposits, $7,305,541.42.

The following is a summary of the relief loan accounts of the several provinces for the year 1935-36. The interest shown accruing due, during the year, including the $1,362,930.02 added to the principal, amounted to $3,652,057.57 as shown in Volume II, Part "F", page 2.

Province	Advances Outstanding April 1, 1935	Advances in 1935-36	Repayments and Credits during year	Advances Outstanding March 31, 1936	Interest on Advances 1935-36
Alberta	$ 11,977,000 00	$ 28,939,000 00	$ 15,835,000 00	$ 25,081,000 00	$ 738,627 55
British Columbia	15,014,234 73	27,572,680 10	15,014,234 73	27,572,680 10	744,546 23
Manitoba	13,108,629 45	14,460,633 83	12,064,408 05	15,504,855 23	536,833 48
Saskatchewan	34,123,151 16	48,379,220 71	34,133,742 28	48,368,629 59	1,632,050 31
Total	74,223,015 34	119,351,534 64	77,047,385 06	116,527,164 92	3,652,057 57

The net increase of $42,304,149.58 in the amount of loans to the four western provinces, together with the expenditure of $49,835,677.81 charged to Consolidated Fund, resulted in a total outlay for relief purposes of $92,139,827.39, during the year, as shown in the following statement:—

—	Expenditure	Net Increase in Loans Outstanding	Total Outlay
Prince Edward Island	$ 292,350 65	.....	$ 292,350 65
Nova Scotia	1,345,049 16	.....	1,345,049 16
New Brunswick	1,125,831 05	.....	1,125,831 05
Quebec	8,067,003 93	.....	8,067,003 93
Ontario	15,530,305 07	.....	15,530,305 07
Manitoba	3,328,161 62	$ 2,396,225 78	5,724,387 40
Saskatchewan	7,181,443 23	14,245,478 43	21,426,921 66
Alberta	1,830,842 01	13,104,000 00	14,934,842 01
British Columbia	2,276,931 41	12,558,445 37	14,835,376 78
	40,977,918 13	42,304,149 58	83,282,067 71
Expenditure by Federal Departments for Relief Works	8,551,577 82	.....	8,551,577 82
Miscellaneous	306,181 86	.....	306,181 86
Total	49,835,677 81	42,304,149 58	92,139,827 39

Unforeseen Expenses

The expenditures from Vote 226 for Unforeseen Expenses which amounted to $73,587.45, compared with $49,172.90, in 1934-35, were approved by the Treasury Board. Details of the expenditure, by Departments, are given in Volume II of this report, as indicated in the following statement:—

Department	Page in Volume II	Amount
External Affairs	E- 11	$ 65 58
Finance	F- 34	36,290 26
Justice	L- 18	8,166 66
Privy Council	U- 3	885 00
Public Works	V-100	973 10
Royal Canadian Mounted Police	X- 19	7 60
Secretary of State	Y- 9	17,719 94
Trade and Commerce	ZZ- 34	9,479 31
Total	.....	73,587 45

Wheat Bonus

The balance of $10,352.45 remaining at the credit of this account at March 31, 1935, was reduced by an amount of $198.95 representing payments of outstanding certificates issued pursuant to "An Act Respecting Wheat", 21-22 Geo. V, Chapter 60, leaving a credit balance in the account as at March 31, 1936, of $10,153.50 (Public Accounts, Balance Sheet, Schedule "Q", page 17).

There was no expenditure for administration purposes during 1935-36.

Canadian Government Grain Elevators

The following is a statement of the revenue and expenditure in connection with the elevators operated by the Government or leased to the public:—

	Revenue	Expenditure
Trade and Commerce Department—		
Government operated	$ 194,080 59	$ 277,258 61
Leased to the Public	60,817 86	36,861 80
	254,898 45	*314,120 41*
Railways and Canals Department—		
Government operated	406,207 67	374,902 04
Total	661,106 12	689,022 45

The elevators at Port Arthur and Prince Rupert are leased to the Public under the authority of the Governor in Council. The accounts of the Board of Grain Commissioners which include the Canadian Government Grain Elevators were subject to the regular examination made by the Audit Office.

Condensed statements prepared from the report of the auditors for the Board of Grain Commissioners, Department of Trade and Commerce, for the crop year 1934-35 are shown under Miscellaneous Statements, page 205 of this volume.

Canadian Radio Broadcasting Commission

The balance at the credit of the Canadian Radio Commission Trust Fund Account at March 31, 1935, was $844.79; the revenue derived during the year from commercial programs etc. amounted to $370,646.41 and $330,721.12 was disbursed by the Commission under the authority of section 14 of the Act, leaving a balance of $40,770.08 at the credit of the account at March 31, 1936 (Public Accounts, Balance Sheet, Schedule "P", page 15).

The accounts of the Commission were audited by my examiners. The details of the expenditure are shown on pages 46 to 49, Part "O", Volume II of this report.

The following is a statement of the revenue and expenditure in connection with the Radio Broadcasting and the Radiotelegraph Services for the year in so far as these services are related to the Department of Marine and the Canadian Radio Broadcasting Commission. In addition to the revenue shown, small refunds on account of outstanding advances, etc., are included in Casual Revenue.

RADIO BROADCASTING SERVICE

Revenue—		
Marine Department:—		
Radio Receiving Licences		$ 1,574,431 06
Private Commercial and Amateur Broadcasting Licence Fees		3,500 00
Canadian Radio Broadcasting Commission:—		
Revenue from Commercial Broadcasting, etc. (credited to the Trust Fund Account)		370,646 41
Total		1,948,577 47
Expenditure—		
Marine Department:—		
Radio Service, general improvement of reception conditions, Vote 137 (Volume II, Part "O", page 22)		263,038 00
Canadian Radio Broadcasting Commission:—		
Paid from Vote 241 (Volume II, Part "O", page 46)	$ 1,500,000 00	
Paid from revenue from commercial broadcasting, etc.—Trust Fund Account, (Volume II, Part "O", page 49)	330,721 12	
		1,830,721 12
Total		2,093,759 12
Excess of expenditure over revenue of Broadcasting Service		145,181 65

RADIOTELEGRAPH SERVICE

REVENUE—	
Volume II, Part "O", page 3	$ 68,670 01
EXPENDITURE—	
Paid from Vote 136 (Volume II, Part "O", page 21)	577,084 96
Excess of expenditure over revenue of Radiotelegraph Service	508,414 95
EXCESS OF EXPENDITURE OVER REVENUE FOR BOTH SERVICES	653,596 60

FEDERAL DISTRICT COMMISSION

Pursuant to the provisions of section 18 of the Federal District Commission Act, 1927, an audit of the accounts of the Federal District Commission was made, under my direction, for the year 1935-36.

The amount expended by the Commission in 1935-36 was $351,770.72 making a total expenditure to March 31, 1936, of $8,817,644.03, as shown in the summary of expenditure, pages 176 and 177 of this volume. Of the amount expended in 1935-36, $244,389.82 was for parks, driveways, etc., while $107,380.90 was for government grounds, including Rideau Hall and National Research Council Grounds, details of the disbursements being shown in the respective cash accounts, pages 174 and 175.

The following condensed statement shows the receipts and disbursements for parks, driveways, etc. during 1935-36 compared with 1934-35. Of the amount of $124,400 made available for the Federal District Commission by Vote 232, $17,000 was allocated to this account for Brown's Inlet, Elgin Street Subway and Strathcona Park Improvements. The unexpended amount of $12.30 on these projects is shown in the cash account as having been refunded to the Receiver General.

—	1935-36	1934-35	Increase or *Decrease
RECEIPTS—			
Statutory Grant	$ 200,000 00	$ 185,500 00	$ 14,500 00
Parliamentary Appropriation	17,000 00	10,000 00	7,000 00
Miscellaneous	24,199 93	28,165 60	* 3,965 67
Total	241,199 93	223,665 60	17,534 33
DISBURSEMENTS—			
Salaries and Wages	158,689 74	142,719 88	15,969 86
Materials	71,538 73	56,312 22	15,226 51
Acquisition of Properties	5,100 00	7,000 00	* 1,900 00
Mosquito Control	1,800 00	1,500 00	300 00
Miscellaneous	7,261 35	6,225 49	1,035 86
Total	244,389 82	213,757 59	30,632 23
EXCESS OF RECEIPTS OVER DISBURSEMENTS	.....	9,908 01	.....
EXCESS OF DISBURSEMENTS OVER RECEIPTS	3,189 89	.....	.....

The remaining $107,400 of the amount made available by Vote 232 was allocated to government grounds, the unexpended balance of $19.10 being refunded to the Receiver General. This account is summarized as follows:—

—	1935-36	1934-35	Increase or *Decrease
RECEIPTS—			
Parliamentary Appropriation	$ 107,400 00	$ 103,691 75	$ 3,708 25
Miscellaneous		202 50	* 202 50
Total	107,400 00	103,894 25	3,505 75
DISBURSEMENTS—			
Wages to foremen, labourers, etc	60,343 89	54,937 60	5,406 29
Materials, supplies, repairs, etc	46,192 02	48,578 37	* 2,386 35
Miscellaneous	844 99	163 27	681 72
Total	107,380 90	103,679 24	3,701 66
EXCESS OF RECEIPTS OVER DISBURSEMENTS	19 10	215 01	

The estimated expenditure of the Commission, on parks, driveways, etc. for 1935-36 as approved by the Governor General in Council, is compared with the corresponding amounts of actual expenditure in a statement presented on page 178.

GOVERNMENT EMPLOYEES' COMPENSATION ACT

Payments aggregating $199,837.20 were made during the year 1934-35 to the Provincial Workmen's Compensation Boards or paid direct by the Department of Railways and Canals, making the total payments to March 31, 1935, $4,427,731.45. The disbursements by the Boards and the Department amounted to $4,356,183.81, leaving $71,547.64 to be accounted for at that date.

The Cash Statement for the fiscal year 1935-36 is as follows:—

Balance in hands of Boards, April 1, 1935		$ 71,547 64
Dominion Government Contribution for 1935-36		218,691 04
Bank Interest		623 72
		290,862 40
Deduct—		
Disbursements	$ 229,288 63	
Interest paid Dominion Government	623 72	
		229,912 35
Balance in hands of Boards, March 31, 1936		60,950 05

The details of the expenditure for the year are shown in Volume II, Part "W", page 11, and a summarized statement of the expenditure under this Act will be found on page 197 of this volume.

INTERNATIONAL FISHERIES COMMISSION

The total expenditure of the International Fisheries Commission investigating Pacific Halibut amounted to $49,781.73 for the year, as shown in Volume II, Part "FF", page 15. Of this amount $24,816.81 was borne by the Government of the United States and the balance of $24,964.92 by Canada. The total expense of the investigation from its inception in 1924 to March 31, 1936, is $591,165.83.

Old Age Pensions

The amount paid during the year to provinces in which legislation respecting Old Age Pensions has been enacted and put into effect was $16,764,483.87, as shown in Volume II, Part "F", page 32, being seventy-five per cent of the provincial disbursements, an increase of $1,822,024.51 over the preceding year. The number of pensions in force at March 31, 1936, was 108,415 as compared with 101,051 at March 31, 1935, an increase of 7,364.

A test audit carried out in the provinces this year resulted in further pensions being reduced or cancelled because they did not conform to the provisions of the Old Age Pensions Act. There has, however, been noticeable improvement in many respects owing to a more effective audit of current expenditure by the Department of Finance, and to the adoption of recommendations submitted by this Office during the course of the past seven years. As pointed out in the Introduction to my report for 1933-34, page xxx, legislation in one province exempted pension expenditures from audit by the Provincial Auditor, but this legislation has now been amended to bring these accounts under audit review. In the same province no periodic certificates setting out the marital status, financial condition and other factors bearing on the payment of pensions had, in the past, been required from pensioners, but an improvement in this regard has recently been made with beneficial results. In another province it was found that observations made by me in October and November 1935, to the effect that certain pension files indicated that the pensions should be reduced or cancelled, were completely ignored until the summer of 1936, resulting in over-expenditures which should be borne by that province.

Divergent policies still exist in the various provinces and also the lack of uniformity in interpreting the Federal Act and Regulations, to which reference was made in my last report.

Several overpayments have been caused by the overlapping of war pensions paid to dependents of deceased soldiers, and old age pensions. In the case of War Veterans' Allowances, the pensioner must relinquish the old age pension in order to qualify for the Veteran's Allowance and it would seen desirable that some scheme along similar lines be adopted in connection with war pensions to dependents.

Reports of my inspections with comments thereon are being forwarded to the Department of Finance.

Railway Grade Crossing Fund

The Board of Railway Commissioners disbursed $127,719.46 from this fund during the year as compared with $774,819.83 in the preceding year. Of the total amount of $5,400,000 allocated to March 31, 1936, under the provisions of the Railway Act and $500,000 provided under a special vote in 1934-35 in connection with the Hamilton Viaduct, $5,827,678.26 was disbursed leaving a balance of $72,321.74 available for future expenditure.

Details of the expenditure for the year are shown on page 198 of this volume.

Research Council

The total amount expended by the National Research Council during the year was $522,615.38 (including $7,638.55 under Vote 266, for Salaries, Reclassifications and Increases, and $14,976.83 under the Salary Deduction Act, 1935) or $130,661.90 in excess of the corresponding amount of $391,953.48 in

1934-35. Of this amount, $44,619.08 was placed to the credit of Trust Funds Account and $1,925 to the credit of the account for Individual Grantees, two of the special accounts maintained by the Council.

A summary of the transactions affecting the various special accounts is given in the following statement:—

Account	Credit Balance, April 1, 1935	Transactions during the Year 1935-36		Credit Balance, March 31, 1936
		Debits	Credits	
Trust Funds	$ 32,739 84	$ 150,978 97	$ 145,843 90	$ 27,604 77
Special Funds	.....	23,292 27	23,292 27	.....
Individual Grantees	16,667 63	10,302 96	1,925 00	8,289 67
Royalties and Patent Rights	.....	.....	1,384 39	1,384 39
Grain Research Fund	125,000 00	21,790 07	6,790 07	110,000 00
Pacific Science Congress Fund	4,937 99	1,653 31	5 00	3,289 68
Total	179,345 46	208,017 58	179,240 63	150,568 51

The balances in the accounts for Trust Funds, and Royalties and Patent Rights at March 31, 1936, of $27,604.77 and $1,384.39 respectively, are shown in Public Accounts, Balance Sheet, Schedule "P", page 15, but the balances of the accounts for Individual Grantees, Grain Research Fund and Pacific Science Congress Fund of $8,289.67, $110,000 and $3,289.68 respectively, are not shown in the Dominion Balance Sheet. The balance in the Grain Research Fund represents Dominion of Canada Bonds with a par value of $110,000 held in the Department of Finance and verified by me.

Details of the expenditure of the Research Council are shown in Volume II, Part "ZZ", pages 23 to 25, 34 and 35, while a summarized statement of accounts relating to assisted industrial and scientific researches is given on pages 25 and 26.

The Grain Research Special Fund is administered by the Board of Grain Commissioners in conjunction with the National Research Council. There were no transactions affecting this fund, during the year, and the balance of $4,903.06 at April 1, 1935, remained unchanged at March 31, 1936, as shown in Public Accounts, Balance Sheet, Schedule "Q", page 16.

Yukon Accounts

Territorial Government Accounts.—Comparative statements of the Yukon Territorial Government Accounts, including the Special Liquor Accounts, compiled from the Territorial Treasurer's annual statement and the monthly statements of receipts and disbursements, which with supporting vouchers are received and audited in my Office, appear on pages 186 to 190 of this volume.

As in the previous year the Dominion Government made a grant of $60,000 to the Yukon Council for local purposes, etc. The grants for the last four years were: 1932-33, $105,000; 1933-34, $70,000; 1934-35, $60,000; and 1935-36, $60,000. The profit on liquor sales amounted to $67,221.22, against $51,306.64 in 1934-35, of which $60,000 was transferred to the Territorial Treasury, as compared with $50,000 last year.

Interest on bank overdrafts amounting to $113.48 was paid during the year. The practice of paying interest on bank overdrafts to which reference was made in my last report is still the subject of correspondence.

Federal Accounts.—A comparative statement of the revenue and expenditure of the various federal departments in the Yukon Territory is given on page 186 of this volume.

The net increase in revenue of $16,130.68 over the previous year is mainly accounted for by increases in the Departments of National Revenue and Post Office of $22,101.84 and $4,829.56 respectively and a decrease of $13,641.35 in the Department of the Interior. The net increase of $71,719.27 in expenditure is due chiefly to expenditure of $35,861.27 made by the Department of the Interior under the Public Works Construction Act, 1935, and increases in the following departments: Mines, $18,996.28; Post Office, $5,581.68; and Public Works, $9,921.63. Expenditure exceeded revenue by $308,680.74 as compared with $253,092.15 for the preceding year.

CAPITAL EXPENDITURE

Grants for expenditure chargeable to Capital for the year 1935-36 totalled $6,683,894.07, of which $6,536,553.65 was expended (exclusive of an amount of $7,599.96 paid from a grant of $8,000 under Vote 244 included in the total of $6,544,153.61 shown for capital expenditure in Public Accounts). Credits to capital accounts comprised sundry sales, refunds, etc., totalling $27,032.68, leaving a total net capital expenditure of $6,509,520.97 as shown in the following statement:—

Department and Account	Volume II Part—	Debits	Credits	Net Expenditure
Marine—				
Government Shipbuilding Program	O–59	.....	$ 4,930 47	$ * 4,930 47
St. Lawrence River Improvements	O–55	$ 5,546,006 63	1,039 26	5,544,967 37
		5,546,006 63	*5,969,73*	*5,540,036 90*
Public Works—				
Canadian Legation Building, Tokyo	V–132	200,000 00	.....	200,000 00
St. John Harbour Improvements	V–132	45,734 32	.....	45,734 32
		245,734 32	.....	*245,734 32*
Railways and Canals—				
Hudson Bay Railway and Terminals	W–35	286,887 06	7,107 37	279,779 69
Trent Canal	W–39	.....	150 00	* 150 00
Welland Canal	W–39	.....	1,468 00	* 1,468 00
Welland Ship Canal	W–37	457,925 64	12,337 58	445,588 06
		744,812 70	*21,062 95*	*723,749 75*
Total	.....	6,536,553 65	27,032 68	6,509,520 97

* Credit amount.

The corresponding total amounts for 1934-35 were: Debits, $7,107,416.50; Credits, $80,408.89; and Net Expenditure, $7,027,007.61.

The expenditure on the St. Lawrence River Improvements totalled $66,902,690.14 at March 31, 1936, as shown in Public Accounts, Balance Sheet, Schedule "H", page 13; that on the Hudson Bay Railway and Terminals, $52,021,831.31 as shown in Schedule "G", page 12; while that on the Welland Ship Canal totalled $131,014,322.70 as shown in Schedule "F", page 11.

Attention is again directed to the observations and recommendations made on page xxxii of my last report, in which I emphasized among other matters, the necessity for a revision and adjustment of the values at which certain capital assets are carried in the Dominion Balance Sheet. I am still of the opinion that early action in this regard is advisable.

STORES AND EQUIPMENT

Pursuant to the directions of section 47 (1) (d) of the Consolidated Revenue and Audit Act, 1931, the departments were requested to supply me with certified inventories of all stores and equipment under their control.

The following statement compiled from the returns received in this Office includes those inventories or portions of inventories which were completely valued by the departments. As in previous years it does not include stores and equipment under the control of the Department of National Defence, machinery and equipment in use in certain Government establishments and laboratories; exhibits, etc. in museums and in the Public Archives; nor, except in certain instances, furniture, furnishings and equipment purchased by the Department of Public Works for various other departments. The inventory of work in progress in the Department of Public Printing and Stationery has, however, been included in the statement as in previous years.

Department	1935-36	1934-35	Increase	Decrease
Agriculture	$ 1,533,677 31		$ 1,533,677 31	
Canadian Radio Broadcasting Commission	402,362 10	$ 266,908 79	135,453 31	
Finance	39,252 80	38,137 69	1,115 11	
Fisheries	300,191 33	41,186 08	259,005 25	
Indian Affairs	511,223 49	251,183 84	260,049 65	
Interior	1,706,475 76	1,288,858 93	417,616 83	
Justice	2,377,210 35	2,475,267 15		$ 98,056 80
Legislation	21,652 33	16,961 03	4,691 30	
Marine	8,596,794 63	633,286 32	7,963,508 31	
Mines	253,871 05	136,003 78	117,867 27	
National Revenue	250,625 15	243,081 50	7,543 65	
Pensions and National Health	2,113,237 58	2,471,760 09		358,522 51
Post Office	2,015,746 57	1,697,144 01	318,602 56	
Printing and Stationery	373,144 23	329,327 82	43,816 41	
Privy Council	993 02	924 71	68 31	
Public Works	592,389 78	489,788 16	102,601 62	
Railways and Canals	4,808,884 95	2,363,908 93	2,444,976 02	
Royal Canadian Mounted Police	258,081 18	264,271 17		6,189 99
Secretary of State	33,488 97		33,488 97	
Soldier Settlement of Canada	161,715 32	122,354 78	39,360 54	
Trade and Commerce	706,867 04	200,888 77	505,978 27	
Total	27,057,894 94	13,331,243 55	14,189,420 69	462,769 30
Net Increase			13,726,651 39	

The increase of $14,189,420.69 over the preceding year is due to equipment of the Department of Marine; stores, plant and equipment of the Department of Railways and Canals, at Churchill; and completed portions of inventories of the Department of Agriculture and other departments having been included in the above statement for the first time.

An examination of the reports received in this Office indicates that considerable improvement has been made by some of the larger departments during the current year in the preparation of their inventories. In many departments however the inventories are as yet incomplete, especially in regard to values and proper certification.

In accordance with the requirements of section 47 of the Consolidated Revenue and Audit Act, an examination was made of the stores and equipment accounts and records of the Department of Marine maintained in Ottawa and at the St. John Marine Agency and physical tests were carried out in connection therewith. The examination revealed a lack of administrative control, an inadequate system of accounting and unsatisfactory storage conditions.

My comments relating thereto were submitted to the department. An extensive examination now being made of the accounts and records of the Department of National Defence, at Ottawa, is well advanced and my report thereon will be communicated to the Department in due course.

The annual inspection of the stock and records of the Department of Public Printing and Stationery is referred to on page xiv of this Introduction.

In the interest of economy, as well as of sound administration, I desire once more to emphasize the necessity for the issuance of such Treasury Board regulations, applicable to all departments, as may be deemed necessary to effectively control the use and consumption of Government stores and equipment. The examination and audit of the accounts as required by section 47 of the Audit Act would also be greatly facilitated thereby. The audit of Government stores does not merely comprise the checking of the purchase and receipt of stores, but also the more difficult task of ascertaining that the stores were applied to the purposes for which they were intended. The audit of consumable stores is especially difficult, as misappropriation of such stores can easily take place, unless a strict accounting control and an adequate system of inspection are maintained.

Surplus and Obsolete Stores.—The Salvage Officer of the Government Contracts Supervision Committee has supplied me with information concerning sales and transfers of obsolete and surplus stores, which have taken place during the year. The amounts of such sales and transfers, together with the corresponding amounts for 1934-35 are shown in the following comparative statement:—

——	1935-36	1934-35	Decrease
Transfers between Departments	$ 40,450 78	$ 196,809 78	$ 156,359 00
Sales to General Public	69,797 25	82,963 31	13,166 06
Total	110,248 03	279,773 09	169,525 06

The decrease in the sale and transfer of obsolete and surplus stores during the year is due principally to a reduction of $174,091.30 in the Department of Railways and Canals in which department last year, there appeared an unusual item of $181,622.50 respecting the transfer of a dredge to the Department of Marine.

PUBLIC ACCOUNTS

As required by sections 46 and 47 of the Consolidated Revenue and Audit Act, 1931, I have examined and audited the accounts of Canada for the fiscal year ended March 31, 1936. The Balance Sheet, the Expenditure and Revenue Account and the Condensed Cash Statement for the year, published in the Public Accounts, have been compared with the books and accounts of the Department of Finance and were found to be in agreement therewith. A continuous audit was made of the accounts during the year.

In my opinion, subject to the observations which follow and to the comments made in various sections of this report, according to the best of my information and the explanations which I have received, the Expenditure and Revenue Account and the Condensed Cash Statement correctly exhibit the transactions for the year and the Balance Sheet indicates the financial position of the Dominion at March 31, 1936, as shown by the books and accounts.

BALANCE SHEET

The Balance Sheet published on pages 2 and 3 of the Public Accounts is in the form adopted in 1920, as described in the Budget Speech of that year, and is summarized as follows:—

ACTIVE ASSETS	$ 425,843,509 60	
LIABILITIES	3,431,944,026 63	
NET DEBT (exclusive of interest accrued but not due)		$ 3,006,100,517 03
REPRESENTED BY:—		
NON-ACTIVE ASSETS	1,811,918,015 51	
CONSOLIDATED FUND (accumulated deficits)	1,194,182,501 52	
		3,006,100,517 03

ACTIVE ASSETS

The assets included in the Balance Sheet are those which have been classified as active assets and which under the definition adopted in 1920, should have an immediate or readily realizable cash value, or be interest producing. Active assets, other than Cash and Gold Bullion, are shown in the Balance Sheet, Schedules "A" to "E", pages 10 and 11.

The active assets do not include any part of the amount of $8,484,965.59 referred to on page xlvii of this Introduction reported to me by the several departments as being in arrears and due the Government, unpaid taxes, the value of stores and equipment amounting to $27,057,894.94 and other property referred to in the chapter dealing with these matters on page xxxiv other than the inventories given in the two advance accounts of the King's Printer published on pages 194 and 195 of this volume, nor do they include interest accrued on various loans and advances to railways, steamship companies, harbour commissioners, etc., as shown in the statement on page 161 of this volume.

In the succeeding paragraphs reference is made to various accounts included in the schedules of active assets which appear to call for special mention.

AMOUNTS DUE BY THE PROVINCES

The following statement summarizes the amounts owing by the several provinces as at March 31, 1936, which are shown in the Balance Sheet, Schedules "A", "E" and "R", pages 10, 11 and 17:—

Province	Housing Loans (Schedule "A")	Unemployment Relief Loans (Schedule "A")	Miscellaneous (Schedules "A", "E" and "R")	Total
Alberta		$ 25,081,000 00	$ 468,750 00	$ 25,549,750 00
British Columbia	$ 1,701,500 00	27,572,680 10		29,274,180 10
Manitoba	1,095,000 00	15,504,855 23		16,599,855 23
New Brunswick	648,700 00			648,700 00
Nova Scotia	682,000 00		40,144 34	722,144 34
Prince Edward Island	31,500 00		782,402 33	813,902 33
Quebec	2,609,687 72		1,473,609 63	4,083,297 35
Saskatchewan		48,368,629 59	87,626 21	48,456,255 80
Total	6,768,387 72	116,527,164 92	2,852,532 51	126,148,085 15

Housing Loans.—These loans were made under the authority of the several Appropriation Acts of 1919, 1920, 1921, 1922 and 1923. The outstanding indebtedness has been reduced each year, repayments in 1935-36 being: New Brunswick, $151,300, Nova Scotia, $75,000, Prince Edward Island, $1,500, and Quebec $2,775,000. Interest falling due during the year, amounting to $446,854.85, was paid in full.

Unemployment Relief Loans.—A summary of these loans, which were advanced to the provinces under authority of the several Relief Acts, showing the transactions during the year and the opening and closing balances in the accounts of the several Provinces, is given on page xxvi of this Introduction.

Miscellaneous.—The amounts shown under this heading as obligations of the Provinces of Nova Scotia, Prince Edward Island and Quebec, are offset against the Dominion liability for debt allowances to these provinces, as shown in the Balance Sheet, Schedule "R", page 17, and have remained unchanged for many years. The obligation of the Province of Alberta is due to an overpayment of subsidy for which treasury bills of the province were accepted, as referred to in the Introduction to my report for 1931-32, page xxii. These bills fell due on September 1, 1935, and were renewed. The obligation of the Province of Saskatchewan arose through advances made for the purchase of seed grain. A small repayment of $118.90 on account of principal was received during the year, but arrears of interest to January 1, 1936, as reported by the Department of Finance amounted to $243,721.17.

BOND HOLDING ACCOUNT

This account represents the balance of certain sterling bonds transferred from the Sinking Fund of the 1909-34 Loan at the maturity of the loan in June, 1934. The balance of $3,903,738.60 at April 1, 1935, represented bonds of a par value of $3,898,757.14. During the year a total of $3,244,463.47 was transferred to the several London Sinking Funds at market value, leaving a book balance of $659,275.13 at March 31, 1936, as shown in the Balance Sheet, Schedule "E", page 11, representing bonds of a par value of $713,527.30. When the bonds are disposed of, the balance remaining in the account will be adjusted through the Premium, Discount and Exchange Account. Interest received on bonds held in this account amounted to $87,348.20 and was credited to Interest on Investments.

CANADA GRAIN ACT—ADVANCE ACCOUNT

The balance of the Canada Grain Act, Advance Account, at April 1, 1935, was $9,545.62. Advances made to the Board of Grain Commissioners, to meet freight charges and weighing and inspection fees on grain shipped to Government Elevators, totalled $557,621.15 during the year, while credits for repayments of advances amounting to $557,735.07 and an adjustment of an error in the previous year amounting to $8,803.37 totalled $566,538.44, leaving a balance of $628.33, at March 31, 1936, as shown in the Balance Sheet, Schedule "E", page 11.

CANADIAN FARM LOAN BOARD

Capital stock subscribed for in accordance with section 5 (2) of the Canadian Farm Loan Act Amendment Act, 1935, amounted to $175,012 including $26,567 subscribed for in respect of loans made on second mortgages authorized under the amending act of 1934. Capital stock, formerly held by the provinces, to the amount of $207,946 was acquired under authority of section 5 (3) of the amending act of 1935.

Bonds amounting to $7,550,000 were purchased from the Board during the year, bringing the total held at March 31, 1936, to $10,900,000 as shown in the Balance Sheet, Schedule "A", page 10. Section 16 of the amending act of 1935, which authorized the purchase of these bonds, limited the amount held at any time to $50,000,000.

Interest amounting to $191,586.62 on bonds purchased prior to January 1, 1936, and interest at 5 per cent on the initial capital advance, amounting to $250,000 was received and credited to Interest on Investments Account.

The accounts of the Board are audited by a firm of chartered accountants appointed by the Governor in Council under section 13 of the amending act of 1935.

CANADIAN NATIONAL RAILWAYS
TEMPORARY LOANS AND OTHER ADVANCES

The balance of temporary loans and advances was $36,390,204.25 at March 31, 1936, as shown in the Balance Sheet, Schedule "B", page 10, being $2,505,790.84 greater than the corresponding total, at March 31, 1935.

Advances under the Canadian National Railways Financing Act, 1935, amounted to $54,714,530.64 of which $47,421,464.80 was subsequently transferred as a charge to the Consolidated Fund under authority of supplementary Vote 286, this being the amount of the net income deficit incurred by the railway system in 1935. Temporary loans in connection with re-financing operations amounted to $87,044,725 and repayments credited against these advances and advances of the previous year amounted to $91,832,000.

Under the authority of the Public Works Construction Act, 1935, loans totalling $5,068,081.85 were made for the purchase of equipment. These loans, under hire-purchase agreements, are to be repaid in stated annual amounts including interest (Balance Sheet, Schedule "B", page 10).

The items, totalling $15,748,921.00, shown in the Balance Sheet, Schedule "E", page 11, for stores and open accounts of the Canadian Government Railways (now under the control of the Canadian National Railways) remain unchanged from the previous year. The comments in my report for the year 1932-33 (page xxxvii) respecting a reconsideration of the classification of these items as active assets, still apply.

Advances to various Government railway projects which are classified as non-active assets, are shown in the Balance Sheet, Schedule "L", page 13, and remain unchanged from the previous year.

DISCOUNT AMORTIZATION ACCOUNT

Prior to 1930 the discounts and commissions on loans were charged in full to the expenditure for the year in which the loans were issued, but since that time the Department of Finance has adopted the practice of amortizing such discounts and commissions over varying periods. The amount of the discounts and commissions remaining at the close of each fiscal year, after yearly amortizations were transferred to Charges of Management—Loan Account, is included among Miscellaneous Current Assets in the Balance Sheet, and has been increasing rapidly since the adoption of this policy. These amounts at the close of each of the last six years were: March 31, 1931, $6,248,100; March 31, 1932, $12,541,360.16; March 31, 1933, $15,903,179.59; March 31, 1934, $20,781,579.03; March 31, 1935, $29,506,928.82; and March 31, 1936, $35,283,876.28. The following is a summary of the account for the year 1935-36:—

Balance at debit, April 1, 1935	$ 29,506,928 82	
Discounts and commissions on loans issued in 1935-36	9,569,964 49	
		$ 39,076,893 31
Less—		
Instalments charged to Charges of Management—Loan Account	3,274,922 82	
Discounts on certain Treasury Bills charged to Interest on the Public Debt	518,797 63	
		3,793,017 03
Balance at debit, March 31, 1936 (Balance Sheet, Schedule "E", page 11)		35,283,876 28

FOREIGN GOVERNMENTS—ADVANCES

Advances to the Governments of Greece and of Roumania, amounting to $6,525,000 and $23,969,720 respectively, are shown in the Balance Sheet, Schedule "C", page 10.

Under an agreement, dated December 27, 1923, the Government of Greece undertook to retire its indebtedness by increasing annual instalments, the last to fall due in 1948. No payments have been received since June, 1931, on account of either principal or interest. Unpaid instalments under the agreement amounted to $1,185,000 and interest arrears amounted to $1,468,125 at March 31, 1936.

No payment was received on interest account from the Government of Roumania, arrears at March 31, 1936, amounting to $204,223.42.

The amounts of $702.52 and $55,571.82 owing respectively by the Italian and Russian Governments are included in Miscellaneous Investments and Other Accounts (non-active) in the Balance Sheet, Schedule "N", page 15. No payments on either account were received during the year.

LOANS TO HARBOUR COMMISSIONERS

The amounts authorized by Parliament to various Boards of Harbour Commissioners to March 31, 1936, are shown in the following statement, also the amounts advanced during the year, the total of the advances to March 31, 1936, and the balances of the advances remaining outstanding at March 31, 1936, as shown in the Balance Sheet, Schedules "A" and "N", pages 10, 14 and 15:—

Harbour Commissioners	Loans			Total Authorized to March 31, 1936
	In 1935-36	Total to March 31, 1936	Balance March 31, 1936	
ACTIVE ASSETS (Balance Sheet, Schedule "A", page 10)—				
Montreal— (Repayment of $2,000,000 not available for reloan)	$ 615,000 00	$ 61,134,000 00	$ 59,134,000 00	$ 69,250,000 00
New Westminster— (Repayment of $16,625 not available for reloan)	.....	291,162 23	274,537 23	300,000 00
Vancouver	823,002 94	23,743,860 62	23,743,860 62	29,000,000 00
	1,438,002 94	*85,169,220 85*	*83,152,397 85*	*98,550,000 00*
NON-ACTIVE ASSETS (Balance Sheet, Schedule "N", pages 14 and 15)—				
Chicoutimi	.....	3,538,600 00	3,538,600 00	3,538,600 00
Halifax	669,661 91	9,509,164 51	9,509,164 51	9,509,164 51
Montreal—Jacques Cartier Bridge— Guaranteed Interest	482,000 00	2,503,675 00	2,503,675 00	2,503,675 00
Quebec (Repayment of $50,000 not available for reloan)	32,075 08	26,343,247 01	26,293,247 01	26,625,000 00
St. John	755,792 78	13,465,307 18	13,465,307 18	15,000,000 00
St. John—Redemption of Matured Guaranteed Debt and Interest	114,045,92	580,485 10	580,485 10	580,485 10
Three Rivers	444,000 00	3,144,000 00	3,144,000 00	3,144,000 00
	2,497,575 69	*59,084,478 80*	*59,034,478 80*	*60,900,924 61*
Total	3,935,578 63	144,253,501 65	142,186,876 65	159,450,924 61

In addition to the amounts shown above, advances to the Three Rivers Harbour Commissioners (Old Corporation) for debentures amounting to $81,760.97, less $2,308.41 standing at the credit of a sinking fund set up in respect of these obligations, are shown as a non-active asset in the Balance Sheet, Schedule "N", page 15. The Board (established in 1923) has not assumed responsibility for these advances.

The advances amounting to $444,000, to the Three Rivers Harbour Commissioners, were provided by supplementary Vote 301, to be applied in liquidation of bank loans obtained for capital expenditures.

The loans to the Halifax Harbour Commissioners include $118,985.80 advanced under Vote 399, to retire the obligation incurred in connection with settlement of the claims made by a contractor, and $449,484.20 advanced under supplementary Vote 302, to liquidate bank loans obtained for capital expenditures.

The advances of $482,000, to the Montreal Harbour Commissioners, to be applied in payment of deficits resulting from the operations of the Jacques Cartier Bridge, were authorized by Vote 242 and supplementary Vote 297.

Loans to the Quebec Harbour Commissioners include $17,100 provided by Vote 398, to cover judgments against the Board in respect of damage sustained by shipping in the area controlled by them.

The amount of $114,045.92, advanced to the St. John Harbour Commissioners, to redeem matured debentures and pay interest on obligations assumed by the Board from the City of St. John, was provided by Vote 243.

The total amount of advances charged to the St. John Harbour Commissioners, to March 31, 1935, as shown in my last report, was adjusted during the year by a credit of $42,000, in respect of a charge made in 1933-34, being the amount expended under Vote 333 of that year, for services in connection with the general investigation of Harbour Board activities, and charged in error to advances.

Bank loans and interest thereon, obtained by three of the Boards, to cover operating expenses in previous years, were liquidated by the Government under authority of supplementary Votes 303, 304, and 305, and charged to Consolidated Fund. Under this arrangement, $573,227.50 was paid on behalf of the Halifax Harbour Commission, $508,828.08 on behalf of the Quebec Harbour Commission and $44,000 on behalf of the Chicoutimi Harbour Commission.

The Department of Finance reports that interest due and unpaid by the several Harbour Commissioners on January 1, 1936, amounted to $26,727,313.09, an increase of $3,356,629.53 over the amount due and unpaid on the corresponding date in the previous year. Particulars regarding these arrears are set out in the statement of Interest Accrued on Loans and Advances, which appears on page 161 of this volume.

The National Harbours Board Act, 1936, assented to on June 23, 1936, provided for the constitution of the "National Harbours Board" to have jurisdiction over certain harbours of the Dominion of Canada. The Act came into force by proclamation of the Governor in Council on October 1, 1936.

ROYAL CANADIAN MINT AND DOMINION ASSAY OFFICE

Royal Canadian Mint.—The balances in the several metal purchase accounts totalling $3,141,034.96, included in the Miscellaneous Current Accounts in the Balance Sheet, Schedule "E", page 11, represent the cost of metals in stock at the Mint for bullion and coinage purposes at March 31, 1936. As required by section 19 of Chapter 48, 21-22 George V, I caused an inspection to be made of the stores of bullion and coin at the Mint on March 31, 1936, and ascertained that on the assays furnished by the Mint officials, the value of the stocks held for the Gold, Copper and Nickel Purchase Accounts agreed with the amounts shown in the Mint records and in the Dominion Ledger. The value of stocks held for the Silver Purchase Account were similarly inspected and valued, with the exception of those of silver chloride cakes and of silver in solution, for which certificates were obtained from officials of the Mint.

All stocks held are shown in the accounts at cost. In the case of silver stocks this results in a considerable overstatement of value occasioned by the inclusion therein of the cost of smooth and mutilated coin removed from circulation at face value for smooth coin, and 75 per cent of face value for mutilated coin. In addition to new coin, 2,900,558.31 fine ounces of silver were held at March 31, 1935, which had a book value of $3,048,701.33, but which represented a realizable value of only $1,247,240.07 at that date.

Statements of the several purchase accounts are shown on pages 180 and 181 of this volume. Details of the operating expenses which amounted to $248,570.41 will be found in Volume II, Part "F", page 36, while details of the profit on bullion and coinage, refining and assaying charges, handling and storage charges, etc., amounting to $1,174,265.11, will be found in Volume II, Part "F", page 4.

Dominion Assay Office.—The transactions in the Gold Purchase Account of the Dominion Assay Office, Vancouver, B.C., which are summarized in the following statement, were subjected to a continuous audit. The balance of $50,901.65 in the account at March 31, 1936, as shown in the Balance Sheet, Schedule "E", page 11, represents the stock on hand at that date, as certified by the Manager. There was no stock on hand at the beginning of the fiscal year.

Net payments for deposits purchased	$ 2,561,310 00	
Refining and Assaying Charges transferred to Casual Revenue	9,060 07	
Handling Charges transferred to Casual Revenue	2,738 63	
Handling Charges transferred to Gold Handling Charges Account	29,814 71	
Profits transferred to Casual Revenue	463 18	
Value of gold shipped to the Mint		$ 1,472,912 43
Premium transferred to Premium, Discount and Exchange Account		1,069,652 07
Value of Silver shipped to the Mint		9,920 44
Stock on hand, March 31, 1936		50,901 65
	2,603,386 59	2,603,386 59

Details of the operating expenses for the year which amounted to $14,634.31 will be found in Volume II, Part "F", page 37.

SEED GRAIN AND RELIEF ADVANCES

On April 1, 1935, the amount outstanding for these advances was $2,952,476.71. Collections on active accounts during the year amounted to $12,317.20 including $2,679.93 interest subsequently transferred to Interest on Investments. An amount of $26,921.03 was written off non-active accounts under authority of an Act respecting such advances (Chapter 51, 1927), and $2.50 was retained by the Province of Saskatchewan as commissions on collections. The amount remaining outstanding at March 31, 1936, $2,915,915.91, is shown under two headings in the Balance Sheet, viz., Miscellaneous Current Accounts, Schedule "E", page 11, $2,379,474.12, and Miscellaneous Investments and Other Accounts (Non-Active), Schedule "N", page 15, $536,441.79.

Non-Active Assets

Non-active assets amounting to $1,811,918,015.51, representing expenditures charged to capital, loans to railways and other investments of an unproductive character and three amounts representing deficiencies arising through defalcations are included in an analysis of the Net Debt, which is appended to the Balance Sheet and are set out in detail in the Balance Sheet, Schedules "F" to "N", pages 11 to 15.

The three accounts set up to cover deficiencies arising through defalcations are, Bonds, Interest and Notes Adjustment Account, $16,593.52; Department of Mines—Suspense Account, $11,208.45; and Unpaid Coupons—New York Loans Suspense, $45,738.50. These are accounts having now no value and should in conformity with the usual practice be charged to Consolidated Fund after an amount has been appropriated by Parliament for the purpose.

CANADIAN GOVERNMENT MERCHANT MARINE, LIMITED

The outstanding balance of advances to the Canadian Government Merchant Marine, Limited, was $10,280,175.86 at April 1, 1935. An operating profit of $311,822.26 for the year ended December 31, 1935, and a refund of $200,000 on account of a previous year's advance for working capital reduced the balance to $9,768,353.60 at March 31, 1936, as shown in the Balance Sheet, Schedule "M", page 14.

CANADIAN NATIONAL (WEST INDIES) STEAMSHIPS, LIMITED

The balance of $5,560,458.11 due by this Company at April 1, 1935, was increased under the authority of Vote 295, by $179,158.48 for capital expenditures for the year ended December 31, 1935, the amount outstanding at March 31, 1936, as shown in the Balance Sheet, Schedule "M", page 14, being $5,739,616.59.

The income deficit before providing for non-cash items and interest on Dominion Government advances for the year ended December 31, 1935, amounting to $269,969.17 was charged to Consolidated Fund under the authority of Vote 293.

LIABILITIES

The liabilities shown in the Balance Sheet amounting to $3,431,944,026.63 are exclusive of contingent liabilities under Government guarantees, interest on Government loans accrued, but not due, and obligations of the Government incurred in 1935-36, but not paid in that year.

Contingent liabilities as mentioned in a foot-note to the Balance Sheet and listed in Schedule "V" page 20, include guarantees of principal and interest on securities in the hands of the public amounting to $778,343,113.33; guarantees of interest only on $216,207,141.67 of perpetual debenture stocks; guarantee of deposits maintained by the chartered banks in the Bank of Canada amounting to $188,202,917.06; guarantees given in respect of the marketing of grain amounting to $45,377,472.55; and guarantees given to banks under the Relief Acts in respect of advances to provinces and companies amounting to $50,668,336.66.

The liability for guarantees given in respect of grain marketing operations was in part offset by stocks of grain held, which at the market price on March 31, 1936, were valued at $24,428,053.86, leaving a net liability of $20,949,418.69.

Comments on certain liability items are made in the following paragraphs.

CASH SUSPENSE ACCOUNT

The credit balance in this account, which is included in the liabilities in the Balance Sheet, Schedule "Q", page 16, was $48,456.89. The principal transactions affecting the account during the year were:—

Canadian Government Elevators, Surplus Grain—From the amount of $22,728.21, representing proceeds of sales of surplus grains carried in this account since 1933-34, payments amounting to $8,803.37 were made in respect of claims

for grain shortages and the balance of $13,924.84 transferred to Canadian Government Elevators Surplus Grain Account.

Cheques of Previous Years—A cheque for $100,000 drawn in 1928-29 for the purchase of a site for a post office in Maisonneuve, Quebec, was deposited and credited to this account and this amount was subsequently transferred to Casual Revenue. A cheque for $70,438.49 drawn in 1930-31 in connection with the settlement of the transfer of natural resources to the Province of Manitoba was deposited and credited to the account and subsequently was paid to the Province by a cheque issued by the Comptroller of the Treasury.

West Indies Steamship Service, Loss on Operations—The sum of $24,333.34 was received from governments in the British West Indies as a contribution towards making good the losses incurred in maintaining the steamship service under the West Indies Trading Agreement. As this service was maintained by the Canadian National (West Indies) Steamships, Limited, the amount received was paid over to that company.

CIVIL SERVICE INSURANCE FUND

The balance at the credit of this account was $9,213,211.52 at the beginning of the fiscal year. Premium income, totalling $439,150.54 and interest at 6 per cent on the balance, amounting to $558,055.89, were added during the year, while death claims amounting to $168,502.53, payments on surrendered policies amounting to $32,168.62, and refunds of overpaid premiums totalling $806.03 were charged to the fund. The balance of $10,008,940.77 at March 31, 1936, is shown in the Balance Sheet, Schedule "O", page 15.

FUNDED DEBT

The liability of the Dominion in respect of the Funded Debt, as detailed in the Balance Sheet, Schedule "T", page 18, amounted to $3,211,347,008.32 at March 31, 1936, as compared with $3,011,713,862.22 at March 31, 1935, an increase of $199,633,146.10, which is explained as follows:—

New Bond and Treasury Bill Issues—		
Payable in Canada	$ 663,293,470 85	
Payable in New York	206,737,986 67	
		$ 870,031,457 52
Deduct—		
Redemptions during year (see page 164)	666,763,038 91	
Increase in Sinking Funds	3,636,256 26	
	670,399,295 17	
Less—		
Miscellaneous items not in Funded Debt	983 75	
		670,398,311 42
Net Increase in Funded Debt		199,633,146 10

The examination of the accounts related to the issue and redemption of loans, required under section 46, subsection (2) (*d*) of the Consolidated Revenue and Audit Act, and the examinations, specified in section 47, subsections (1) (*b*) and (1) (*c*) of accounts in respect of redeemed and cancelled securities as well as unissued reserves, have been carried out. The liability of the Dominion in respect of these loans, as well as the unissued reserves of current issues, have been verified by checking the records maintained by this Office and certified statements received from officials of the Bank of Canada covering unissued securities held at their several Agencies, with certificates obtained from the engravers.

As directed by section 19, subsection (2) of the Consolidated Revenue and Audit Act, all redeemed securities and unissued reserves of matured issues have been examined under joint control of my officers and officials of the Department of Finance, and under authority of Order in Council dated August 18, 1931, the destruction by maceration, of securities no longer required for audit or record purposes, has also been carried out under their joint control.

Statements showing the redeemed and converted securities audited and the transferred and exchanged securities audited during the year, will be found on pages 162 to 164 and 166 and 167 of this volume.

The following is a reconciliation of the amount of securities outstanding on March 31, 1936, as detailed in the Statement of Redeemed and Converted Securities Audited (pages 162 to 164) with the Funded Debt as shown in the Balance Sheet, Schedule "T" page 18:—

Total matured and unmatured securities outstanding March 31, 1936, including miscellaneous items of $233,837.94 (see page 162).....		$ 3,269,749,790 61
Deduct—		
Miscellaneous items which appear in other schedules of the Balance Sheet (see page 164).....	$ 233,837 94	
Sinking Funds deducted from Funded Debt as shown in Schedule "T", page 19.....	58,168,944 35	
		58,402,782 29
Funded Debt as shown in the Balance Sheet, Schedule "T", page 19..		3,211,347,008 32

GOVERNMENT ANNUITIES FUND

In the Balance Sheet, Schedule "O", page 15, the balance in this account is shown as $66,441,822.28 at March 31, 1936, while the actuarial liabilities as computed by the Department of Labour were $66,982,654 or $540,831.72 in excess of the balance at the credit of the account. The corresponding excess in the previous year amounted to $271,826.73, and this amount was transferred to the account from the Consolidated Fund during 1935-36 to maintain the reserve at March 31, 1935.

Statements showing a summary of the transactions during the year and also the actuarial liabilities of the fund at March 31, 1936, are shown on page 191 of this volume.

INDIAN AFFAIRS SPECIAL ACCOUNT
PRAIRIE PROVINCES' INDIAN FUND

As no repayments of outstanding loans were received during the year, the amount standing at the credit of this account as at March 31, 1936, remains at $341.34 as shown in the Balance Sheet, Schedule "Q", page 16. The department informed me that the outstanding loans, which remain unchanged at $57,517.69, are considered uncollectible and that it is not possible to determine from the records at Ottawa and the agencies the actual amount due by each individual Indian or Indian Band.

OUTSTANDING LETTER OF CREDIT CHEQUES

This account, which is included in the liabilities in the Balance Sheet, Schedule "Q", page 16, showed a balance of $97,664.67 at the close of the year, being the full liability at that time for all outstanding letter of credit cheques issued during the period April 1, 1924 to March 31, 1932.

The liability for unpaid letter of credit cheques issued prior to April 1, 1924, which according to the records maintained in this Office exceeds $450,000, is not shown in the Balance Sheet. Cheques amounting to $952.72 were paid during the year and charged to Consolidated Fund.

RETIREMENT FUND

The balance at the credit of this account at March 31, 1936, as shown in the Balance Sheet, Schedule "O", page 15, was $8,361,022.29, being $395,490.39 greater than at the close of the preceding fiscal year, the increase resulting from the following transactions:—

Abatements from salaries of contributors	$ 359,493 97
Interest at 4 per cent added semi-annually to individual balances	321,241 02
	680,734 99
Less—Payments	285,244 60
Increase	395,490 39

RETURNED SOLDIERS' INSURANCE FUND

The balance at the credit of this account at March 31, 1936, was $14,676,571.91 as shown in the Balance Sheet, Schedule "O", page 15, being $1,188,687.58 greater than at the close of the preceding year. This increase resulted from the following transactions affecting the account during the year:—

Premium income		$ 1,403,379 76
Death benefits recovered		2,972 61
Interest at 4 per cent allowed on the account		548,678 08
		1,955,030 45
Less—		
Annuities paid	$ 246,931 41	
Death benefits paid	195,182 23	
Disability claims paid	10,423 81	
Payments on surrendered policies	269,540 74	
Premiums refunded under Section 10 of the Act	44,264 68	
		766,342 87
Increase		1,188,687 58

SUPERANNUATION FUNDS

Fund No. 2.—The balance at the credit of this account at March 31, 1936, as shown in the Balance Sheet, Schedule "O", page 15, was $1,896,622.74, being $41,201.03 less than at the beginning of the fiscal year, this decrease representing the amount of superannuation allowances paid during the fiscal year.

Fund No. 5.—The balance at the credit of this account, at March 31, 1936, as shown in the Balance Sheet, Schedule "O", page 15, was $49,207,175.92, being $2,553,070.84 more than at the beginning of the fiscal year, this increase resulting from the following transactions:—

Contributions, less refunds	$ 2,309,626 76
Transfer from Consolidated Fund of an amount equal to the current contributions for the fiscal year 1934-35 (Order in Council, June 16, 1927).	1,874,963 87
Interest at 4 per cent to March 31, 1936	1,844,981 95
	6,029,572 58
Less—Superannuation allowances paid in 1935-36	3,476,501 74
Increase	2,553,070 84

TRUST FUNDS

The following statement shows the balances of the various trust accounts at March 31, 1935, the transactions during the year, and the balances at March 31, 1936, as shown in the Balance Sheet, Schedule "P", pages 15 and 16:—

Account Title	Credit Balance March 31, 1935	Transactions during the Year 1935-36		Credit Balance March 31, 1936
		Debits	Credits	
Burrard Dry Dock Pontoons	$ 27,538 62	.....	$ 3,232 18	$ 30,770 80
Canadian National Railways—				
Equipment Issue 1923—Redemption Account	28,500 00	$ 1,481,500 00	1,500,000 00	47,000 00
Guaranteed Bond Issues (outstanding interest)	61,800 00	2,020,212 50	2,014,275 00	55,862 50
Employees' Provident Fund	1,191 71	1,535,708 16	1,535,245 56	729 11
Canadian Radio Commission Trust Fund	844 79	332,719 10	372,644 39	40,770 08
Common School Funds	2,675,672 54	.....	389 28	2,676,061 82
Contractors' Securities	1,013,854 33	1,543,560 00	2,080,599 70	1,550,894 03
Empress of Ireland Relief Fund	996 21	4,154 47	4,073 80	915 54
Forest Products Laboratories—Research	6,504 98	9,130 18	12,037 50	9,412 30
Immigration Guarantee and Special Funds	194,470 05	84,611 44	220,221 70	330,080 31
Indian Funds	13,810,648 68	1,074,167 67	1,141,382 59	13,877,863 60
King George V. Silver Jubilee Cancer Fund for Canada	.....	.....	400,000 00	400,000 00
Military Estates, No. 1	112,102 86	6,673 07	6,391 48	111,821 27
Military Estates, No. 2	5,164 95	3,984 05	810 75	1,991 65
National Research Council—				
Trust Fund No. 1	32,739 84	145,361 25	140,226 18	27,604 77
Royalties and Patent Rights	.....	.....	1,384 39	1,384 39
Pensions and National Health—				
War Service Gratuity	148,358 47	1,927 02	63 43	146,494 88
Pensions, etc	716,804 20	773,605 55	934,147 05	877,345 70
Pilots' Pension Funds—				
British Columbia Pilots	71,790 19	23,763 51	39,090 11	87,116 79
Decayed Pilots	155,751 77	23,965 99	34,873 15	166,658 93
Halifax Pilots	118,281 44	8,594 73	14,480 18	124,166 89
St. John Pilots	55,523 18	7,816 61	10,587 35	58,293 92
Sydney Pilots	67,982 44	12,760 16	17,770 42	72,992 70
Royal Canadian Mounted Police, Provincial Pension Fund	190,849 29	23,866 75	34,860 52	201,843 06
Royal Military College—Cadet Funds	30,088 56	60,128 87	59,983 63	29,943 32
Strathcona Trust Fund	500,000 00	.....	.....	500,000 00
Total	20,027,459 10	9,178,211 08	10,578,770 34	21,428,018 36
Deduct—				
Investment of Pilots' Pension Funds as shown below	440,300 00	44,000 00	.....	484,300 00
Balance Sheet, Schedule "P", page 16	19,587,159 10	9,222,211 08	10,578,770 34	20,943,718 36

Pilots' Pension Funds.—A summarized statement of the various Pilots' Pension Fund accounts appears on pages 192 and 193 of this volume. Dominion and Provincial bonds, the amounts of which are given below were held for these funds by the Bank of Canada in safekeeping for the Department of Finance at the close of the year, and were verified by me:—

Pension Fund	March 31, 1936	March 31, 1935	Increase
British Columbia Pilots	$ 79,000 00	$ 59,000 00	$ 20,000 00
Decayed Pilots	158,000 00	152,000 00	6,000 00
Halifax Pilots	120,500 00	115,500 00	5,000 00
St. John Pilots	55,000 00	51,000 00	4,000 00
Sydney Pilots	71,800 00	62,800 00	9,000 00
Total	484,300 00	440,300 00	44,000 00

Immigration Guarantee and Special Fund.—The credit balance of this account at March 31, 1936, was $330,080.31, as shown in the Balance Sheet, Schedule "P", page 15, compared with $194,470.05 at March 31, 1935. The following is a summarized statement of the account for the year:—

Balance at credit, April 1, 1935		$ 194,470 05
Add—Amounts received from depositors, etc.		220,221 70
		414,691 75
Deduct—		
Amounts returned to depositors or expended on their behalf	$ 71,843 49	
Amount transferred to Receiver General for forfeited deposits, refunds of expenditure, etc.	12,346 29	
Paid to the British Government in respect of sale of Hebridean cottages	55 00	
Distributed from collections for differences in fares, etc. under the Empire Settlement Scheme	366 66	
		84,611 44
Balance at credit, March 31, 1936		330,080 31

Indian Trust Fund Accounts.—The balance at credit of these accounts at March 31, 1936, totalled $13,877,863.60 as shown in the Balance Sheet, Schedule "P", page 15, compared with $13,810,648.68 at March 31, 1935. A statement of the revenue and expenditure of the Indian Trust Fund appears on page 183 of this volume, and a tabular statement of the revenue and expenditure of the various Indian Bands is published in Volume II, Part "I", pages 37 to 48.

Intercolonial and Prince Edward Island Railway Employees' Provident Fund.—The balance in this account at April 1, 1935, amounted to $1,191.71 to which was added $1,535,000, including the statutory contribution by the Government, the Railway Employees, and the special contribution by the Canadian National Railways. The expenditure amounted to $1,535,462.60 leaving a balance of $729.11 in the account at March 31, 1936, as shown in the Balance Sheet, Schedule "P", page 15.

SUNDRY DEPARTMENTAL ACCOUNTS

In addition to the records of general arrears maintained in the various departments, other accounts are kept by certain departments which are not included in the Dominion Balance Sheet published in the Public Accounts. Comments on the results of examinations made of these accounts follow.

General Arrears

A comparative statement of General Arrears, prepared from returns obtained by my office from the various departments, is given on pages 222 and 223, and shows a total of $8,484,965.59 as at March 31, 1936, compared with $6,053,618.38 as at March 31, 1935, an increase of $2,431,347.21. The statement does not include amounts due by Provincial Governments on account of expenditures

deemed inadmissible for federal contributions as a result of the Auditor General's investigations respecting unemployment relief expenditures under the Federal-Provincial agreements. Examinations of the records from which these returns are prepared, are made annually at the various departments by my officers in order to ascertain that the amounts due are properly reported, and where the procedure followed in recording or reporting the arrears was considered unsatisfactory, recommendations have been made by me to the departments concerned.

The largest increase shown is that of $1,877,504.04 in the Excise Division of the Department of National Revenue, representing certain amounts due in respect of Excise Taxes reported to my Office for the first time. This comprises an amount of $1,593,325.29 reported to the department by the Collectors of the various ports of the Dominion as being in arrears in the Excise Tax accounts maintained at the ports, together with an amount of $284,178.75 of uncollectible accounts transferred during the year from the port records to the suspense accounts maintained at departmental headquarters. The amounts of the uncollectible balances standing in the suspense accounts prior to April 1, 1935, have not been reported to my Office, but the Excise Division has agreed to supply me in future with a complete list of all amounts in arrears.

Other increases are found in the Departments of Agriculture, Railways and Canals, Secretary of State and Royal Canadian Mounted Police. The increase of $36,581.85 in the Department of Agriculture comprises an addition of $12,665 in the amount due from the Grimsby Cold Storage and Ice Company, while arrears due to the Experimental Farms and to the Fruit Branch totalling $17,561.44 were reported this year for the first time. In the Railways and Canals Department, the increase of $306,515.65 is principally caused by an increase in the arrears due from the Hydro-Electric Power Commission of Ontario for water power supplied. The net increase of $24,210.75 in the Department of the Secretary of State is mainly accounted for by an increase of $24,098 in the amounts due by the Clerks of the Courts for fees collected under the Naturalization Act. The increase of $88,172.73 in the Royal Canadian Mounted Police is largely caused by the amount due for policing the Province of Nova Scotia during the fiscal year 1935-36.

The attention of the Secretary of State was directed to the non-payment of amounts due by the Clerks of the Courts which totalled $92,523.54, at March 31, 1936, and subsequently I referred the matter to the Treasury Board for its information. Correspondence with the Board, on this matter, is published on pages 252 and 253.

As in previous years, no amount is shown for arrears of Income Taxes. Since 1931, information respecting these arrears has been repeatedly requested from the Income Tax Division, but has not been supplied me. During the year, I again asked the Treasury Board for a ruling of the Justice Department regarding this matter and I have recently obtained a copy of this ruling, to the effect that the Auditor General is entitled to examine, to the extent which he deems necessary, the accounts maintained by the Income Tax Division, for the purpose of exhibiting the Income Taxes assessed against each taxpayer, and the interest and penalties, if any, due by him. This will enable me, in future, to report upon the amount due to the Crown for Income Taxes.

The general arrears as at March 31, 1936, include amounts totalling $2,014,099.20 which are considered by the departments concerned to be uncollectible. These amounts, together with the corresponding figures for the year 1934-35, are given in the following comparative statement:—

Department	March 31, 1936	March 31, 1935	Increase or *Decrease
Agriculture	$ 41,075 82	$ 30,076 69	$ 10,999 13
Canadian Radio Broadcasting Commission	2,154 02	238 99	1,915 03
External Affairs	67 00	67 00	.....
Fisheries	983 56	754 40	229 16
Immigration and Colonization	885 90	885 90	.....
Indian Affairs	20,734 62	19,950 47	784 15
Insurance	359 78	313 98	45 80
Interior	17,411 01	10,842 79	6,568 22
Justice	1,081 30	1,081 30	.....
Labour	4,924 18	4,924 18	.....
Marine	6,368 36	5,188 72	1,179 64
Mines	91,364 38	91,919 04	* 554 66
National Defence	750,438 77	750,415 73	23 04
National Revenue	373,235 58	72,701 10	300,534 48
Pensions and National Health	223,473 51	213,691 07	9,782 44
Post Office	27,161 61	27,161 61	.....
Public Printing and Stationery	4,053 41	4,052 75	66
Public Works	161,571 86	156,109 53	5,462 33
Railways and Canals	142,008 20	133,101 98	8,906 22
Secretary of State	94,091 46	69,873 71	24,217 75
Soldier Settlement of Canada	10,377 67	10,361 67	16 00
Trade and Commerce	40,277 20	40,374 32	* 97 12
Total	2,014,099 20	1,644,086 93	370,012 27

The increase in the amount shown for uncollectible accounts in the Department of National Revenue, results principally from the inclusion of Excise Taxes to the amount of $284,178.75, transferred to the departmental suspense accounts as stated above.

I have frequently drawn attention in previous reports, to the fact that a large number of the accounts reported as uncollectible have been so regarded for a long period of years, and that in my opinion, parliamentary authority should be provided for writing off such accounts. I understand that this matter is receiving consideration, but as yet no definite action has, to my knowledge, been taken by the Treasury Board to obtain the requisite authority.

As in my previous reports, I again desire to direct attention to the means afforded the various departments of saving public funds by taking full advantage of the "Act respecting debts due the Crown". This Act has been used to good advantage by the Department of National Revenue in the collection of arrears of Income Taxes.

Immigration Agents' Trust Accounts

The balances of the trust accounts which the Department of Immigration and Colonization maintain at various points outside of Ottawa represent deposits made for short periods under the several sections of the Immigration and Chinese Immigration Acts (Chapters 93 and 95 R.S.C. 1927) and sundry small items held in suspense pending disposal. A summary of these accounts for 1935-36 is as follows:—

Balances at credit of the accounts on April 1, 1935	$	46,405 08
Add—Receipts less refunds during 1935-36		87,375 35
		133,780 43
Less—Amounts transferred to Department at Ottawa during 1935-36		119,793 70
Balances at credit, March 31, 1936		13,986 73

Indian Trust Funds

A statement, by Reserves, of principal unmatured and principal and interest in arrears on Indian Land sales, is published on page 184 of this volume. The total amount outstanding at March 31, 1936, was $1,659,660.86, compared with $1,674,923.68 at March 31, 1935, a decrease of $15,262.82.

In addition to the amount of $1,659,660.86 due in respect of Indian Land Sales, the following amounts, totalling $190,860.20, were reported by the department, making a total of $1,850,521.06 due to the Indian Trust Funds at March 31, 1936.

—	Principal Unmatured	Principal and Interest in Arrears	Total
Timber sales and rentals	.....	$ 6,514 54	$ 6,514 54
Loans from Band Funds	$ 77,545 55	80,800 11	158,345 66
Land sales and Compensation for Improvements	.....	26,000 00	26,000 00
Total	77,545 55	113,314 65	190,860 20

Interest Accrued on Loans and Advances to Government Railways, etc.

The amount of accrued interest due to the Crown on loans and advances to railways, etc., was computed by the Department of Finance to be $588,744,-978.71 at January 1, 1936, an increase of $44,027,041.51 over the corresponding amount of $544,717,937.20 due at January 1, 1935. A statement showing the interest accrued at January 1, 1936, the interest accrued at January 1, 1935, and the resultant increase or decrease for each of the various loans or advances, appears on page 161 of this volume.

National Battlefields Commission

Pursuant to the provisions of Chapter 57, 7-8 Edward VII, section 14, the accounts, receipts and expenditures of the National Battlefields Commission for the year ended March 31, 1936, have been examined by me.

The balance in the hands of the Commission on April 1, 1935, was $23,964.10; receipts during the year amounted to $75,004.47, and disbursements to $70,131.78, leaving a balance on hand of $28,836.79 at March 31, 1936.

Details of the receipts and disbursements for the year will be found on pages 178 and 179 of this volume.

Natural Resources Transferred to the Western Provinces

Dominion Lands.—Refunds of moneys received prior to the transfer of the Natural Resources to the Provinces, amounting to $1,200.74, were made under authority of the Refunds (Natural Resources) Act by the Department of the Interior.

Disposal of Forest Reserve Equipment.—The sum of $789.40 was received from the Province of Alberta, being the final payment for equipment transferred to that Province. An amount of $16,380.67 was due from the Province of Saskatchewan at March 31, 1936, and steps are being taken for its collection.

Post Office Department—Guarantee Fund

The balance at the credit of this fund on April 1, 1935, was $306,387.86, interest credited during 1935-36 amounted to $12,496.45 and net withdrawals were $3,434.30, leaving a balance of $315,450.01 at March 31, 1936. Of this amount $275,290.72 is invested in Dominion of Canada Bonds of a par value of $294,000, which are held by the department and were verified by me. The balance of $40,159.29 as shown in the departmental statement is on deposit at the Post Office Savings Bank.

SPECIAL AUDITS

In addition to the current audit of the revenue and expenditure of the various government departments, conducted in my Office, the following statutory and other audits, respecting which my reports and comments have been communicated to the departments concerned, were carried out under my direction:—

Agriculture.—Central Experimental Farm, Ottawa—Examination of the procedure followed in accounting for revenue; Experimental Station, Kapuskasing, Ont.—Examination of accounts.

Finance.—Royal Canadian Mint, Ottawa—Inspection and verification of stocks of bullion and coin; Canadian Patriotic Fund—Audit; Old Age Pensions —Examination of accounts maintained in several of the provinces; Exchange Fund—Examination of account; Examination of securities held to the order of the Minister of Finance by the Bank of Canada on December 31, 1935.

Immigration and Colonization.—Empire Settlement Scheme, Assisted Passage Loan Accounts—Audit; Three Thousand Family Settlement Scheme—Audit; New Brunswick Settlement Scheme—Audit.

Indian Affairs.—Prairie Provinces Agencies—Examination of accounts and records; Timber Branch—Examination of accounts and records.

Labour.—Unemployment Relief—Special examinations in the Provinces of Ontario and Quebec and in Toronto, Quebec City and certain other municipalities; Government Annuities Fund—Examination of accounts.

Marine.—Pilotage, Marine Agency, and Radio Branch Offices, Saint John, N.B.—Examination of accounts; Radio Division Office, Winnipeg, Man.—Examination of accounts; Radio Branch Office, Fort William, Ont.—Examination of accounts; Canadian Radio Broadcasting Commission—Verification of cash on hand and examination of arrears due; General survey and examination of stores and equipment accounts.

Pensions and National Health.—New Zealand War Pensions in Canada—Audit.

Post Office.—Financial Branch—Examination of accounting records.

Public Printing and Stationery.—Stores—General survey and examination of accounts.

Railways and Canals.—Government Employees' Compensation Act—Verification of amounts disbursed by Workmen's Compensation Boards, Saint John, N.B. and Winnipeg, Man.; Licences and Leases—Examination of accounts.

Secretary of State.—Reparation Payments—Audit.

Trade and Commerce.—Weights and Measures, and Electricity and Gas Inspection Offices, Saint John, N.B.—Examination of accounts; Weights and Measures Inspection Office, Electricity and Gas Inspection Office, and the Bonding Division of the Board of Grain Commissioners, Winnipeg, Man.—Examination of accounts; Elevators' Scale Inspection and Electricity Inspection Offices, Fort William, Ont.—Examination of accounts; Canadian Exhibition Commission, London, England—Examination of the accounts and records; National Research Council—Verification of cash on hand and examination of arrears due.

Departments Generally.—Annual verification of cash on hand and examination of revenue and arrears due.

Other special audits are now in progress. These include an audit of the accounts of the Parliamentary Restaurant for the year 1935-36, an examination of the accounts and records maintained in the Customs and Excise Divisions of the Department of National Revenue at the Port of Montreal, and a survey and examination of the records maintained for stores and equipment in the Department of National Defence. Investigations of provincial relief expenditures in Nova Scotia, Saskatchewan, and British Columbia are also in progress. My comments respecting these examinations will be communicated to the departments concerned in due course.

Several of the completed audits referred to above, are commented upon in the following paragraphs and in other sections of this report.

Department of Finance

Canadian Patriotic Fund

An audit of the accounts of this fund was made for the period April 1, 1935 to January 31, 1936.

The balance at the credit of the fund at April 1, 1935, was $8,537.09. The excess of receipts over disbursements during the period under review was $5,583.34. Municipal debentures having a book value of $4,125.93 were sold for $1,650.37 or a loss of $2,475.56, making a net increase of $3,107.78 in the fund during the period. The resultant balance at January 31, 1936, was $11,644.87, representing $10,757.56 cash, and preferred stock of Standard Reliance Assets, Limited, with a book value of $887.31.

It is anticipated that the affairs of the fund will be wound up in the near future, and a final audit will then be made.

Exchange Fund

As provided by section 9 of the Exchange Fund Act (Chapter 60, 25-26 Geo. V), I have examined the special account required by the Act to be maintained in the name of the Minister of Finance by the Bank of Canada. In the light of the explanations received in the course of this examination, I am of the opinion that the transactions in connection with the account have been in accordance with provisions of the Act, and that the records show truly and clearly the state of the account.

Post Office Department

Examination of Accounting Records

An examination was made of the accounting records of the General Ledger Section and the Postage Paid in Cash Section of the Financial Branch, and a number of recommendations have been made by me to the department which, in my opinion, would facilitate the maintenance of these records and also the preparation of departmental statements.

Department of Secretary of State

Reparation Payments

There were no payments from this account during the year. The balance of $5,146.27 in the hands of the Custodian at April 1, 1935, was increased to $5,177.13 by the crediting of bank interest of $30.86. The unpaid awards at March 31, 1936, remained at $3,057.64.

Department of Trade and Commerce

Canadian Exhibition Commission

A survey was made at the Offices of the Canadian Exhibition Commission in London, England, with the object of ascertaining whether the Federal Treasury is reasonably safeguarded by the accounting records and procedure in force there. As a result of the survey numerous recommendations were made, the adoption of which, in my opinion, would make for a better control over revenues, expenditures and stores.

ADMINISTRATION OF THE CIVIL SERVICE ACT AND CIVIL SERVICE SUPERANNUATION ACT

Exempted Positions and Prevailing Rates.—In 1934 I called the attention of Treasury Board to the impossibility of verifying that all appointments to exempted positions were properly classified by the Civil Service Commission or that the rates paid in each case were properly authorized. I suggested either that adequate certificates be attached to the paylists or that the present regulations be amended. For correspondence on the subject see page 249.

Remuneration of Doctors and Nurses, Indian Affairs.—In my correspondence with the Treasury Board (*see* page 250) I pointed out that the salaries paid were not in accordance with those authorized under the classification. In the case of doctors, fees in addition to salary are allowed in many cases by the department, which exceed the salaries authorized.

Permanent Appointment of Private Secretary.—A temporary Clerk, Grade 4, on the staff of the Soldier Settlement was appointed Private Secretary to the Minister of Labour as of January 1, 1934. On July 18, 1935 her reappointment to this staff with permanent status was approved by Council under the special Soldier Settlement Act which became effective on July 1, 1935. My objection that she was ineligible for reappointment was sustained.

Inclusion of Living Allowance in Computation of Superannuation Benefits when such does not form part of salary attached to the position.—By Order in Council of March 26, 1936, approval was given to the inclusion of living allowance in the computation of superannuation benefits to the retired Yukon Gold Com-

missioner. As such living allowance was not considered compensation for superannuation purposes for this employee's predecessor or for other officials in the Yukon and had never been authorized as part of his salary, I objected to payment of a superannuation annuity based on both salary and living allowance until it was definitely established that the living allowance could legally be included for this purpose. Notwithstanding my objection, an annuity based on the living allowance as well as the salary was approved and paid.

Employees at Prevailing Rates Contributing to the Superannuation Fund.—A few employees in exempt positions, for which the Civil Service Classification provides "prevailing rates of pay" as the remuneration, were accepted as contributors to the Superannuation Fund on the ground that the rates approved by the Governor in Council were in terms of so much per annum. On May 23, 1936 the Department of Justice ruled that such employees were not in receipt of "stated annual salaries" within the terms of the Civil Service Superannuation Act and were therefore not eligible to contribute to the Superannuation Fund. No action has yet been taken to render them eligible or to remove their names from the list of contributors.

Lack of Uniformity in the Treatment of "Additional Remuneration" for Superannuation Purposes.—Attention of the Deputy Minister of Finance was directed to the fact that some departments take the view that the additional remuneration approved under section 17 of the Civil Service Act is not within the definition of "salary" in the Civil Service Superannuation Act, while in other departments the employee is required to make contributions to the Superannuation Fund on such remuneration. No action has yet been taken to provide uniform treatment throughout the Service.

OPERATION OF THE CONSOLIDATED REVENUE AND AUDIT ACT

There were no over-rulings by, or appeals made to the Treasury Board against my decisions since my last report. However, in a number of cases objections were made by me to payments by Departments or Commissions which seemed irregular, and where the necessary adjustments or refunds had not been effected, my objections were then communicated to the Treasury Board. My objections were either upheld or authority was obtained for the payments in question, except in a few cases still under review.

My audit has been further extended by recent legislation relative to the following activities:—

Exchange Fund Act—Chap. 60. Statutes 1935.

Canadian Broadcasting Corporation—Chap. 24, Statutes 1936.

National Harbours Board, Chap. 42, Statutes 1936.

The accounts of the former Radio Broadcasting Commission were, however, subject to my audit under the Consolidated Revenue and Audit Act.

AUDIT OFFICE ADMINISTRATION

Office Staff.—The number of employees on the staff of this Office in March, 1936, was 214 as compared with 216 in March, 1935. Of these 116 were men, an increase of three over March, 1935. Of the seven separations from the permanent staff three were retired under the Superannuation Act. In regard to absences, the sick and special leave with pay increased from 2·29 per cent of the total number of working days in 1934-35 to 3·51 per cent in 1935-36.

Dominion Franchise and Dominion Election Acts.—Under these Acts I am charged with the taxation and payment of all franchise and election accounts. The total expenditure to October 31st last in connection with the election of 1935, including the cost of registration and revision of voters' lists under the Franchise Act amounted to approximately $3,223,900. This was an increase of about $902,350, as compared with the election of 1930 and was attributable mainly to the change of procedure in preparing and revising the voters' lists authorized under the Franchise Act of 1934. The work of taxing and paying these accounts during the past two years necessitated the services of fifty-nine extra employees, in addition to the regular staff, most of whom were employed for only three months.

As there were approximately 150,000 accounts and almost as many cheques, the time required to examine the accounts and issue a cheque to each payee, occasioned a delay in the payment of the accounts that I hope can be materially lessened in future. Consideration is being given to the practicability of another system under which I expect it will be possible to greatly expedite the payment of these accounts particularly those covering the claims of all deputy returning officers and poll clerks and the rent of polling booths. These accounts number about 100,000. In addition to the main advantage of having these accounts paid more promptly, a smaller staff will be required for the work.

GENERAL

The scope and extent of the audit of revenue and expenditure have been increased during the year. It would seem advisable however that the accounting of certain government activities should be kept on business principles so as to insure a greater degree of efficiency in the administration.

I desire to call your attention to certain improvements towards safeguarding the interests of the Treasury and insuring more efficient administration, which were made during the year, and that were referred to in my past reports. They are as follows:—

1. The audit of the Parliamentary Restaurant Accounts is now being made as from April 1935 (see page 251).
2. Automobile expenses. Treasury Board authority is now required for the purchase of automobiles and all other motor vehicles (see page xi).
3. Old Age Pension administration is improved (see page xxxi).
4. Full Pensions and Salaries paid to members of Canadian Permanent Forces, contrary to provisions of the 1901 Pension Act, are being prevented (see page xix).
5. Audit of Income Tax Revenue (see page xlvii).
6. Travelling Expenses and Advances. New Regulations issued by Treasury Board will enable me to make a more satisfactory audit of these disbursements (see page xxiii).
7. Bonding of Government officials to be discontinued (see page v).

In addition to the above matters are the following which are still in abeyance and should be dealt with in the interests of the Government:—

1. Recording and control of all real property administered by departments, referred to in previous reports (Report 1933, page xli).
2. General index of recipients of pensions, allowances, salaries, etc. (Report 1933, page xli).
3. Regulations required toward a more effective control and supervision over purchases of stores and equipment, etc. (see page xxxv).
4. Writing off of uncollectable amounts due the Crown (see page xlix).

In addition to the above, I wish to recall the observations made in my previous reports concerning the promulgation by the Treasury Board of Regulations regarding "receipts, entry and accounting of Public Moneys." The existing Regulations date back to December 30, 1880 and are inadequate. They should be in accordance with the Audit Act of 1931. I am of the opinion that this matter should be carefully considered for although a Committee was appointed in 1933 to study conditions in the service pertaining to revenue matters in the various departments and to report thereon with a view to the introduction of methods of administration, accounting and control of revenue, nothing definite was done in this connection as the report made by this Committee on October 24, 1934, has not been acted upon.

GEORGES GONTHIER,
Auditor General.

OTTAWA, December 5, 1936.

RAPPORT ANNUEL DE L'AUDITEUR GÉNÉRAL

INTRODUCTION

Conformément aux dispositions de la Loi du Revenu consolidé et de la Vérification, j'ai l'honneur de présenter à la Chambre des communes mon rapport sur la vérification des comptes du Canada pour l'année financière terminée le 31 mars 1936.

FONDS DU REVENU CONSOLIDÉ

L'état suivant des opérations de l'année fait voir un excédent des dépenses sur les revenus de $151,376,449.50, débités au Fonds consolidé et portant à $1,194,182,501.52, la balance de compte qui, au 31 mars précédent, était de $1,042,806,052.02 (voir Comptes publics, Bilan du Dominion, page 2).

REVENUS		
REVENUS ORDINAIRES	$ 372,222,135 79	
REVENUS SPÉCIAUX	319,903 75	
	(Page 150)	$ 372,542,039 54
DÉPENSES		
DÉPENSES EN VERTU DE CRÉDITS (votés et statutaires) (Page 7)	523,926,089 00	
Déduire. Montant déboursé en vertu du Crédit 244 (Divers), imputé au Capital par le Ministère des Finances	7,599 96	
		523,918,489 04
EXCÉDENT DES DÉPENSES SUR LES REVENUS		151,376,449 50

Revenus.—Les revenus de l'année furent de $372,542,039.54, soit une augmentation de $10,669,959.73, ou de 2·95 sur ceux de 1934-35 qui étaient de $361,872,079.81.

Les revenus ordinaires ne comprennent pas les montants suivants déboursés par certains ministères et déduits de leurs revenus bruts, tel qu'indiqué dans l'état général des revenus paraissant aux pages 152 et 153 de ce volume.

Ministère des Finances—	
Primes payées aux différentes compagnies minières pour l'or livré à la Monnaie Royale du Canada et à l'Essayerie du Dominion; pertes dues à des opérations de change, etc. (voir volume II, page "F" 3)	$ 47,749,292 74
Ministère du Revenu National—	
Drawbacks de droits de douanes et d'accise et de taxes d'accise; remboursements de droits de douanes et d'accise, de taxes d'accise et d'impôts sur le revenu; frais de saisies, etc. (voir volume II, page "R" 8)	13,119,311 56
Ministère des Postes—	
Traitements des maîtres de poste payés à même les revenus, commissions sur les ventes de timbres, etc. (voir volume II, page "S" 3)	6,695,611 30
Autres ministères—	
Remboursements divers	65,071 66
Total	67,629,287 26

Les $27,032.68 de recouvrements sur les dépenses en capital des années précédentes, crédités aux comptes de Capital, et les $736,954.07 recouvrés sur les avances faites en vertu de crédits ou de lois spéciales, crédités à divers comptes n'ont pas été inclus dans le total des revenus paraissant à la page précédente. Le développement de ces recouvrements paraît dans ce volume, page 150.

Dépenses.—Les crédits votés pour l'année financière terminée le 31 mars 1936, et les dépenses faites à même ces crédits sont:

CRÉDITS—		
Lois de finances Nos 1, 3, 4, 5 et 6, 1935, et Nos 2 et 6, 1936, y compris le mandat du Gouverneur Général, 1935-36		$ 279,202,964 71
Déduire—Balances inemployées de crédits		35,923,058 74
DÉPENSES EN VERTU DE CRÉDITS		243,279,905 97
DÉPENSES EN VERTU DE LOIS SPÉCIALES		301,164,920 55
TOTAL	(Page 7)	544,444,726 52
Moins—		
Débits au Compte Capital	$ 6,536,553 65	
Prêts et avances débités aux Comptes divers	13,982,083 87	
	20,518,637 52	
Montant imputé au Compte Capital par le Ministère des Finances	7,599 96	
		20,526,237 48
TOTAL DES DÉPENSES PAYÉES À MÊME LE FONDS DU REVENU CONSOLIDÉ		523,918,489 04

Des achats d'obligations canadiennes, d'une valeur de $3,636,256.26, dont il est fait mention au chapitre "Fonds d'amortissement" (Page lxxvii) ne sont pas inclus dans le total des dépenses ci-dessus. Conformément à une règle invariable, le Ministère des finances n'a pas débité l'amortissement au Fonds du Revenu consolidé.

Le mandat du Gouverneur Général de $20,000, ci-avant mentionné, émis pour le paiement des dépenses de la Commission Royale sur l'industrie textile fut, dans la suite, inclus dans la Loi de finances N° 6, (1936, crédit 523).

Les crédits et les dépenses de l'année se comparent comme suit, avec ceux de l'année précédente:

—	1935-36	1934-35	Augmentation ou *Diminution
Crédits votés, etc.	$ 279,202,964 71	$ 241,931,666 31	$ 37,271,298 40
Moins—Balances inemployées	35,923,058 74	39,126,880 05	* 3,203,821 31
Dépenses payées à même les crédits votés	243,279,905 97	202,804,786 26	40,475,119 71
Dépenses payées en vertu de lois spéciales	301,164,820 55	276,508,495 77	24,656,324 78
Total des dépenses	544,444,726 52	479,313,282 03	65,131,444 49

VÉRIFICATION DES REVENUS

Des états des revenus paraissent dans ce volume aux pages indiquées ci-après:

État sommaire du revenu, par Ministère—Pages 146 à 151.

État général des revenus ordinaires et comparaison du revenu net avec celui de 1935-36—Pages 152 et 153.

Classification du revenu casuel, par Ministère, et comparaison avec 1935-36 —Page 154.

Revenus ordinaires

Les $372,222,135.79 de revenus ordinaires de l'année se répartissent comme suit: revenu général $367,290,994.33; revenu casuel $4,636,466.99; amendes et confiscations $294,674.47.

Le revenu brut, les déductions à même ce revenu et le revenu net des trois dernières années, se comparent comme suit:

Années	Revenu brut	Déduction	Revenu net
1933-34	$ 339,989,725 07	$ 15,927,724 96	$ 324,062,000 11
1934-35	419,010,884 47	60,536,124 17	358,474,760 30
1935-36	439,851,423 05	67,629,287 26	372,222,135 79

En comparant les revenus bruts et les déductions des trois dernières années, il ne faut pas perdre de vue qu'en 1933-34 les montants provenant de la prime sur les ventes d'or étaient déduits des primes payées aux compagnies minières pour les dépôts d'or, tandis qu'en 1934-35 et 1935-36, des montants élevés provenant de ces primes furent respectivement inclus dans les revenus ordinaires bruts et les déductions.

Revenu général.—Sur les $367,290,994.33 de revenu général, le Ministère du Revenu National encaissa $313,857,207.98, soit 85·45 pour cent du total. Les revenus de ce Ministère, par bureaux douaniers et par province, paraissent dans le volume II, pages "R" 2 à 8. Ces encaissements au cours des trois dernières années furent:

Années	Droits de douanes	Droits d'accise	Taxes d'accise	Impôt sur le revenu	Total
1933-34	$ 66,305,356 09	$ 35,494,219 85	$ 106,575,574 71	$ 61,399,171 52	$ 269,774,322 17
1934-35	76,561,974 99	43,189,654,64	112,192,069 58	66,808,065 51	298,751,764 72
1935-36	74,004,559 77	44,409,797 09	112,733,048 29	82,709,802 83	313,857,207 98

En 1935-36, les variations de ces quatre catégories de revenus se comparent comme suit avec celles de 1934-35:

Catégorie de revenus	Augmentation ou *Diminution	Pourcentage Augmentation ou *Diminution
Droits de douanes	$ * 2,557,415 22	* 3·34
Droits d'accise	1,220,142 45	2·82
Taxes d'accise	540,978 71	0·48
Impôt sur le revenu	15,901,737 32	23·80
Total	15,105,443 26	5·06

Sauf dans le cas du Ministère des Postes dont le revenu accuse une augmentation de $1,259,564.05, ou de 4·03%, et dans les encaissements de la taxe sur l'or inférieurs de $2,160,558.48, ou de 60·46%, (cet impôt ayant été aboli le 31 mai 1935), les encaissements des autres ministères, en1935-36, différèrent peu de ceux de 1934-35.

Revenu casuel.—Ci-dessous est un tableau sommaire des revenus encaissés à ce titre en 1934-35 et 1935-36.

Catégories de revenus	1935-36	1934-35	Augmentation ou *Diminution
Revenus divers, droits, licences, etc.	$ 2,559,873 79	$ 1,898,954 16	$ 660,919 63
Ventes de propriétés, matériel, etc.	515,265 98	497,929 29	17,336 69
Revenus divers	303,038 50	402,380 73	* 99,342 23
	3,378,178 27	*2,799,264 18*	*578,914 09*
Recouvrements sur les dépenses des années antérieures	1,258,288 72	1,537,465 35	* 279,176 63
Total	4,636,466 99	4,336,729 53	299,737 46

Amendes et confiscations.—Les sommes perçues de ce chef s'élevèrent à $561,462.72, dont il faut déduire une somme de $266,788.25 pour frais de saisies, d'administration et de remboursements. Le revenu net fut de $294,674.47, soit une augmentation de $204,868.92 sur celui de l'année précédente qui avait été de $89,805.55.

Remarques.—Les dispositions de l'article 45, alinéa 1 de la Loi du Revenu consolidé et de la Vérification, 1931, stipulant que l'"Auditeur Gébéral doit s'assurer qu'il est entièrement rendu compte des revenus", je fis faire, outre la vérification courante des états de revenus transmis à mon Bureau, des inspections dans plusieurs bureaux de perception des ministères, tant à Ottawa qu'à l'extérieur; je pense, à l'avenir, pouvoir faire une vérification plus étendue des revenus.

Ces vérifications, faites à Ottawa, au siège des ministères, avaient pour but, le contrôle de leur encaisse; elles révélèrent une amélioration continue dans les méthodes de comptabilisation des revenus. Ayant cependant constaté que, dans plusieurs cas peu importants, les règlements du Conseil du Trésor n'avaient pas été observés, j'en fis la remarque aux ministères concernés.

Le Comité spécial de fonctionnaires nommé pour étudier les questions relatives à la perception des revenus et à leur comptabilité, dont il a été fait mention dans mon dernier rapport, a soumis son rapport au Conseil du Trésor, mais aucun règlement n'a encore été passé à ce sujet.

Pendant plusieurs années, j'attirai l'attention sur ce que les termes de la Loi des fonctionnaires publics concernant les cautionnements, n'étaient pas appliqués de façon uniforme. Un arrêté en Conseil du 9 avril 1936 (C.P. 17/888) a édicté un nouveau règlement en vertu duquel le Gouvernement assume le risque de détournements pouvant être commis par ses fonctionnaires qui, à l'avenir, ne seront plus cautionnés.

Ci-après sont données des informations complémentaires sur certaines questions concernant les revenus, mentionnées dans l'Introduction et le Précis de correspondance de mon rapport de 1934-35.

Page lxi.—Immigration et Colonisation—Remboursements à la Colombie Britannique d'une partie de la taxe perçue, en 1923, sur les Chinois. Aucun remboursement n'ayant été fait au cours de l'année, le montant disponible, en cas de nouveaux remboursements à faire par la province, est toujours de $2,250.

Page lxi.—Marine—Paiements à même les revenus faisant question—Cette question fournit toujours matière à correspondance avec le Ministère.

Page lxii—Marine—Droits de quais impayés, Chévrerie, Nouvelle-Ecosse —Le Ministère n'a pas encore pu encaisser les $400, restant dus.

Revenus spéciaux

Les $319,903.75 crédités comme revenus spéciaux au Fonds consolidé proviennent des sources suivantes;

Secours aux chômeurs (revenus)	$	7,104 23
Secours aux chômeurs—Recouvrements sur les dépenses des années précédentes		312,578 86
Guerre et démobilisation—Recouvrements sur les dépenses des années précédentes		70 66
Revenus spéciaux divers		150 00
Total		319,903 75

Le montant ci-dessus de $70.66 crédité à la "Guerre et Démobilisation" fut traité cette année par le Ministère des Finances comme Revenu ordinaire, réduisant à $319,833.09 le montant des revenus spéciaux paraissant dans les Comptes publics, page 5.

Au cours de l'année, le séquestre des propriétés de l'ennemi n'a versé au titre des Réparations, aucun montant additionnel au Fonds consolidé.

Pertes de fonds publics, de propriétés, etc.

Un sommaire, établi d'après les états qui m'ont été transmis par les différents ministères sur leurs pertes d'argents, de propriétés, etc., durant l'année, paraît aux pages 234 et 235 de ce volume. Elles se répartissent comme suit:—

Pertes de fonds publics	$	18,902 10
Pertes de propriétés:—		
Par incendie ou émeute		20,448 57
Autres causes		7,441 47
Total		54,792 14

Plusieurs autres pertes de peu d'importance dont m'ont fait rapport les ministères n'ont pas été incluses dans ce tableau, les services concernés ayant omis d'en fixer la valeur.

VÉRIFICATION DES DÉPENSES

Les états suivants de dépenses paraissent, dans ce volume, aux pages indiquées ci-après:

Sommaire général, par service, des crédits et des dépenses, indiquant les crédits non employés. Pages 2 à 7.

État comparatif, par service, des dépenses permettant un rapprochement avec celles de l'année précédente. Pages 8 et 9.

Sommaire général, par Ministère, des crédits et des dépenses.—Pages 10 et 11.

Classification et sommaire général des dépenses, par Ministère. Pages 144 et 145.

Les "États des crédits et des dépenses" de chacun des ministères, paraissant dans ce volume (pages 17 à 143) renvoient soit à la page de leur développement dans le volume II, soit aux "Etats divers" donnés dans ce volume.

Ci-après est un tableau synoptique des dépenses paraissant, page 7, au "Sommaire général", par service des crédits et des dépenses:—

Dépenses générales	$ 523,926,089 00
Dépenses en capital	6,536,553 65
Prêts et avances	13,982,083 87
DÉPENSES EN VERTU DE CRÉDITS	544,444,726 52

Les dépenses ont été classifiées comme les années précédentes (voir pages 144 et 145) et le tableau ci-après permet de les comparer avec celles de 1934-35:

Catégorie de dépenses	1935-36	1934-35	Augmentation	Diminution
Traitements et salaires—				
A Ottawa	$ 15,821,841 27	$ 14,930,612 69	$ 891,228 58	
Extérieur	67,176,263 02	61,180,472 11	5,995,790 91	
	82,998,104 29	*76,111,084 80*		
Frais de voyages	3,278,217 68	2,879,388 64	398,829 04	
Matériel, fournitures, réparations	19,450,624 95	16,381,764 81	3,068,860 14	
Automobiles—Achats, réparations, remises à neuf, etc	657,791 88	605,413 11	52,378 77	
Imprimerie et papeterie	3,299,123 55	3,540,371 46		$ 241,247 91
Divers	19,126,033 24	17,435,693 86	1,690,339 38	
Allocations, subventions, etc	77,921,100 66	90,811,043 24		12,889,942 58
Autres déboursés—				
Compensations, indemnités, secours et gratifications	58,234,767 92	59,425,351 81		1,190,583 89
Travaux à forfait; achats de propriétés, etc	39,683,522 02	10,155,938 47	29,527,583 55	
Elections	1,398,055 30	1,301,397 57	96,657 73	
Intérêts de la dette publique	134,549,169 45	138,533,201 63		3,984,032 18
Service des postes	13,207,581 94	12,999,807 26	207,774 68	
Comptes divers et caisses d'amortissement	13,982,083 87	2,947,009 70	11,035,074 17	
Pensions et retraites	62,857,411 57	46,852,971 73	16,004,439 84	
Dépenses diverses spéciales	25,320,235 10	1,288,179 79	24,032,055 31	
	349,232,827 17	*273,503,857 96*		
	555,963,823 42	481,268,617 88	93,001,012 10	18,305,806 56
Déduire—Recouvrements et ajustements	11,519,096 90	1,955,335 85	9,563,761 05	
Total	544,444,726 52	479,313,282 03	83,437,251 05	18,305,806 56
Augmentation nette			65,131,444 49	

Les dépenses totales de l'année accusent une augmentation de $65,131,444.49, ou de 13·59 pour cent sur celles de l'année précédente, elles s'élevèrent à $544,444,726.52 contre $479,313,282.03. En 1933-34, l'augmentation avait été de 3·46%.

Les paiements de traitements et de salaires furent de $82,998,104.29 contre $76,111,084.80 l'année précédente, soit une augmentation de $6,887,019.49, ou 9·05 pour cent, due en grande partie, à la remise de lamo itié de la déduction de 10 pour cent prévue par la Loi de la déduction sur les traitements. Un état comparatif, par ministère, des dépenses de 1934-35 et 1935-36 imputables au crédit "Gouvernement civil: Traitements et dépenses contingentes", paraît dans ce volume pages 12 à 14. Ces dépenses se sont élevées à $9,277,172.33, soit une augmentation de $192,713.73 ou de 2·12 pour cent sur celles de l'année précédente qui avaient été de $9,084,458.60.

Les fortes diminutions dans les "Allocations, Subventions, etc." payées en 1935-36 proviennent de ce que les $16,764,483.37 payés aux provinces par le Dominion pour les Pensions de vieillesse, au lieu d'être inclus comme précédemment dans cet état, ont été portés aux "Pensions et Retraites", augmentant d'autant ce compte.

Les états des crédits et des dépenses des ministères, approuvés par le Contrôleur du Trésor, furent vérifiés sous ma direction et, sous réserve des notes de vérification y faisant suite, sont certifiés exacts, tel que le prescrit l'article 46, alinéa 3 de la Loi du Revenu consolidé et de la Vérification. D'après les états sommaires paraissant dans ce volume, pages 10 et 11, le montant global des crédits non employés en totalité fut, cette année, de $35,923,058.74, soit $3,203,-821.31 ou 8·19 pour cent de moins que le montant inemployé de l'année précédente, qui avait été de $39,126,880.05. Sur les crédits non employés en totalité en 1935-36, $11,798,618.44 proviennent des montants prévus par la Loi sur la Construction d'ouvrages publics 1934 (balance inemployée) et de ceux imputés à l'item 10 de la Loi sur la Construction d'ouvrages publics supplémentaires 1935 et $6,960,304.66 de ceux prévus par la Loi sur la Construction d'ouvrages publics supplémentaires, 1935. Sauf dans de rares cas, les ministères ont indiqué pour quels motifs leurs crédits n'avaient pas été employés en totalité.

Remarques.—Comme le stipule l'article 44 (2) de la Loi du Revenu consolidé et de la Vérification, les dépenses furent, autant que possible, vérifiées «*pari passu*» avec les mouvements de caisse des différents ministères. Les vérifications préalables, prescrites par des arrêtés en Conseil passés en vertu des dispositions de l'article 48 de la Loi de Vérification, furent faites comme précédemment.

Au cours de la vérification des dépenses, mes examinateurs s'assurèrent que tous les paiements avaient été certifiés par le sous-ministre, ou tout autre fonctionnaire chargé spécialement de l'administration d'un service, tel que requis par les dispositions de l'article 30 de la Loi du Revenu consolidé et de la Vérification.

Les dispositions de l'article 28 de ladite Loi concernant la vérification des chèques, ou autres moyens de paiement, et leur réconciliation avec les états des banques et le relevé des chèques émis ont également été observées.

Un état des obligations impayées, reportées par les ministères de l'année financière 1935-36 à l'année 1936-37, établi d'après les informations que le Contrôleur du Trésor m'a fourni sur ma demande paraît dans ce volume, pages 240 à 244. Ces obligations qui étaient de $947,077.49, en 1934-35 furent cette année de $4,550,470.12, soit une augmentation de $3,603,392.63. Les principales augmentations sont celles des ministères de la Défense Nationale, des Travaux publics, et du Commerce qui s'élevèrent respectivement à $572,006.76, $1,600,549.64 et $1,497,376.84. L'augmentation du Ministère du Commerce est due principalement à un montant de $1,500,000 prévu au crédit 407 "pour indemniser tout possesseur ou propriétaire de blé, advenant une perte occasionnée directement par la révision de la variété statutaire".

Conformément à l'article 50 de la Loi du Revenu consolidé et de la Vérification 1931, je dois faire rapport que:

(*a*) Aucun crédit ne fut dépassé durant l'année; toutefois un montant de $11.83 imputable au crédit 25 fut payé à même le crédit 127, comme en fait mention la note de vérification paraissant à la page 118 de ce volume.

(*b*) Des argents reçus par les ministères, provenant d'autres sources que les revenus de l'année, qui n'ont pas été employés ou justifiés conformément aux directives du Parlement, sont mentionnés dans différentes parties de cette Introduction et font l'objet de notes de vérification paraissant à la suite des états de revenus.

(*c*) Les dépenses faites par les ministères à même leurs crédits ont été justifiées de façon satisfaisante.

(*d*) Des paiements qui ne furent pas effectués au cours de l'année financière ou, pour une raison quelconque, ne furent pas imputés au crédit voulu, ou furent entachés de quelque irrégularité, sont mentionnés dans les notes de vérification faisant suite aux «États de crédits et de dépenses des Ministères,» ou dans d'autres chapitres de ce rapport.

(*e*) Le Gouverneur Général émit un mandat dont il est fait mention dans cette Introduction, page lviii.

(*f*) Au cours de l'année, aucune décision de l'Auditeur Général ne fut infirmée par le Gouverneur en son Conseil ou le Conseil du Trésor.

(*g*) Des états de remboursements ou de remises de droits, faits conformément à une loi du Parlement, m'ont été transmis par les différents ministères, et paraissent à la page lxxvi de cette Introduction.

La correspondance échangée avec le Conseil du Trésor, sur certaines questions ayant causé une divergence de vues entre mon Bureau et des ministères, paraît dans ce volume, pages 254 à 259. Dans la plupart des cas, le Conseil du Trésor confirma mon point de vue et non seulement rendit ainsi plus efficace la vérification et l'examen des comptes publics, mais permit d'améliorer l'administration des différents services du Gouvernement.

Bien que la plupart des questions traitées dans le Précis de correspondance paraissant dans ce volume, pages 273 à 281 aient été réglées ou expliquées de façon satisfaisante, je les publies pour l'information du Parlement et la gouverne des ministères.

Des renseignements additionnels sont donnés ci-après sur des questions concernant certaines dépenses mentionnées dans mon dernier rapport:

Page LXV—Intérieur.—Frais d'hospitalisation dans les Territoires du Nord-Ouest majorés sans l'autorisation nécessaire.—Le chapitre 20 des Ordonnances consolidées, telles qu'amendées, autorise actuellement l'augmentation de ces frais.

Page 286—Affaires Indiennes—Primes d'assurance payées à même les comptes des fermes des agences indiennes. Les remboursements ont été effectués depuis.

Page 288—Législation (Chambre des communes)—Paiement d'une license d'automobile faisant question—Ce paiement fournit encore matière à correspondance.

Page 289—Postes—Frais de route payés sans l'autorisation requise—Une classification spéciale fut établie le 16 juillet 1935, et, sauf dans un cas les trop-payés, postérieurs à cette date, ont été recouvrés.

Page 289—Postes—Frais de déplacement des délégués au Congrès postal du Caire—Le Conseil du Trésor n'a encore pris aucune décision à ce sujet.

Page 290—Revenu National—Remboursement de traitement fait en contravention des termes de la Loi sur la déduction des traitements—Les recouvrements demandés ont depuis été effectués.

Avances comptables

D'après les états transmis à mon Bureau par les différents ministères, le montant total des avances à justifier à la fin de l'année s'élevait, après ajustement à $50,675.98 contre $57,019.72 l'année précédente, soit une diminution nette de $6,343.74. D'après les ministères, $14,688.43 seraient recouvrables et $35,987.55 irrécouvrables.

L'état suivant permet leur comparaison par ministère à la fin de cette année et de la précédente.

Ministères	31 mars 1936	31 mars 1935	Augmentation	Diminution
Affaires Indiennes	$ 524 74	$ 4,342 85		$ 3,818 11
Agriculture	4,642 77	3,866 04	$ 776 73	
Archives		150 00		150 00
Chemins de fer et canaux	15 00	215 00		200 00
Commerce	9,625 49	604 27	9,021 22	
Etablissement des Soldats du Canada	3,816 09	3,919 09		103 00
Gendarmerie royale à cheval	984 14		984 14	
Immigration et Colonisation	441 43	201 43	240 00	
Intérieur	26,622 61	26,741 43		118 82
Justice	1,250 00	700 00	550 00	
Marine	1,729 45	7,920 57		6,191 12
Mines	415 71	415 71		
Pêcheries	84 80	1,275 50		1,190 70
Pensions et Hygiène	239 45	1,463 53		1.224 08
Secrétariat d'Etat	80 00		80 00	
Revenu National		5.000 00		5,000 00
Travaux Publics	204 30	204 30		
Total	50,675 98	57,019 72	11,652 09	17,995 83
Diminution nette				6,343 74

La vérification de ces avances permit de constater que la plupart des ministères s'étaient conformés aux règlements du Conseil du Trésor; toutefois, l'on dut attirer l'attention de l'un d'entre eux sur ce que, au début de l'année, il consentit des avances dont le montant ne correspondait pas aux besoins réels. Quelques fonctionnaires ne reversèrent également qu'à l'arrêt des comptes des montants élevés qui leur furent de nouveau avancés dès le début de l'année financière suivante.

Afin d'établir un contrôle plus serré sur les avances faites aux fonctionnaires le Gouverneur en son Conseil a passé de nouveaux règlements dont il est question dans cette Introduction au chapitre intitulé "Frais de déplacements".

Achat et frais d'entretien des automobiles

Les frais d'achat et d'entretien des automobiles qui s'élèvent à $657,791.88, sont donnés par Ministère dans le "Sommaire général des dépenses" paraissant aux pages 144 et 145 de ce volume. Le coût de l'essence et des lubrifiants n'est pas compris dans le montant ci-dessus, supérieur de $52,378.77 ou de 8·6 pour cent, aux dépenses correspondantes de 1934-35 qui n'avaient été que de $605,-413.11. Des augmentations d'un montant global de $107,691.26 furent constatées dans onze ministères, les deux plus importantes étant celles du Ministère

de l'Intérieur et du Département des Mines s'élevant respectivement à $13,061.47 et $67,333.91. Des diminutions se totalisant à $55,312.49 furent constatées dans dix ministères, les plus considérables étant celles de la Gendarmerie royale à cheval ($15,085.64) et du Département de l'Établissement des soldats au Canada ($17,177.32). Les frais d'achat et l'entretien des automobiles, sans tenir compte du coût de l'essence et des lubrifiants, s'établissent comme suit pour les onze dernières années:

Année	Déboursés	Augmentation ou *Diminution	Pourcentage Augmentation ou *Diminution
1925-26	$ 343,428 78	.....	.....
1926-27	484,388 69	$140,959 91	41
1927-28	541,926 64	57,537 95	12
1928-29	634,549 10	92,622 46	17
1929-30	783,076 75	148,527 65	23
1930-31	699,652 78	* 83,423 97	*11
1931-32	390,482 22	*309,170 56	*44
1932-33	438,001 92	47,519 70	12
1933-34	424,018 78	* 13,983 14	* 3
1934-35	605,413 11	181,394 33	43
1935-36	657,791 88	52,378 77	9

Quoique les dépenses de 1935-36 aient été inférieures à celles de 1929-30 et 1930-31, elles furent supérieures de 34·5% à la moyenne des trois dernières années se terminant le 31 mars 1935 et de 91·5% aux dépenses de 1925-26.

Le Comité nommé pour faire une enquête sur le contrôle et l'entretien des automobiles du Gouvernement, ayant présenté son rapport le 5 mai 1936, le Conseil du Trésor nomma un Comité qui, tout en continuant l'enquête, devrait faire un rapport sur divers points et "présenter toutes les observations qu'il jugerait utiles". Le Conseil du Trésor établissait en même temps différents règlements concernant l'achat et le remplacement des véhicules-automobiles.

Les directives de l'arrêté en Conseil du 20 février 1934 spécifiant qu'aucune voiture de tourisme ne doit être achetée sans l'autorisation écrite du Conseil du Trésor furent, tout dernièrement, par arrêté en Conseil, étendues à tous les achats de véhicules automobiles.

J'ai attiré l'attention du Comité sur ce qu'une province se refusait à rembourser la taxe perçue par elle sur de l'essence achetée pour des voitures appartenant au Gouvernement et aussi sur une décision du Ministère de la Justice d'après laquelle "le Gouvernement d'une province outrepasse ses droits en voulant percevoir un impôt sur de l'essence achetée par le Dominion". Des lettres furent adressées à deux ministères concernant des remboursements de taxes d'essence, (voir Précis de correspondance, pages 276 et 277).

Dépenses résultant directement de la guerre

L'état suivant permet la comparaison des dépenses résultant de la guerre, non compris les intérêts des emprunts de guerre, au cours des années 1935-36 et 1934-35.

—	1935-36	1934-35	Augmentation	Diminution
Ajustement des réclamations de guerre	$ 75,843 35	$ 54,288 67	$ 21,554 68	
Monuments sur les champs de bataille	86,529 28	89,828 02	.....	$ 3,298 74
Pensions de la guerre européenne, moins $29,074.49 recouvrés et crédités au revenus casuel	41,537,287 96	41,865,792 08	.....	428,504 12
Pensions et Hygiène—Administration; Commission des Pensions; Examens médicaux et traitements; Hôpitaux et cliniques; Solde et allocations	8,623,464 73	8,187,880 93	435,583 80	
Allocations aux vétérans et dépenses des Commissions	2,546,688 69	2,031,474 80	515,213 89	
Total	52,769,814 01	52,229,264 50	972,352 37	431,802 86
Augmentation nette	.....	.....	540,549 51	

Les frais d'administration du Projet d'Établissement des soldats, qui, l'année dernière, avaient été de $741,504.89 s'élevèrent cette année à $757,507.95; ils ne ne sont pas compris dans le tableau ci-dessus mais sont inclus dans le coût du Projet d'Établissement des soldats sur des terres en général (Crédit 54).

Monuments sur les champs de bataille.—Dans le volume II, page "Q" 65 paraît le développement des dépenses de l'année qui s'élevèrent à $86,529.28 portant à $2,355,893.19 les montants dépensés, le 31 mars 1936, pour la construction de ces monuments. La balance de $11,193.33, restant due à Harry Mickelmore and Company (agents de W. W. Jenkins et Compagnie, successeurs de H. T. Jenkins and Sons), pour l'exécution de tous les contrats et engagements à la charge de l'ancienne compagnie, relativement à l'érection du mémorial de Vimy, fut payée au cours de l'année et porte à $735,848.91 (y compris les modifications apportées au devis primitif), la somme totale versée aux entrepreneurs depuis 1925-26.

Fermes expérimentales

Les frais d'exploitation des fermes expérimentales qui, en 1934-35, s'étaient élevés à $1,995,019.46 furent, cette année, de $2,502,717.03, y compris $148,881.37 autorisés par les termes de la "Loi sur la construction d'ouvrages publics supplémentaires, 1935," $288,218.09 dépensés pour des travaux de recherches sur les insectes nuisibles et autres parasites (contre $260,743.86 l'année précédente), et deux montants de $156,795.90 et de $188,125.74, soit $344,921.64, employés par le Ministère des Travaux Publics à des réparations aux bâtiments, etc., ou en vertu des dispositions des lois de 1934 et 1935 sur la construction d'ouvrages publics. En 1934-35 les dépenses correspondantes engagées par ce Ministère pour des réparations avaient été de $104,422.75.

Une améliotation continue a été constatée dans les méthodes de comptabilité des revenus.

Un sommaire des revenus et des dépenses des différentes fermes expérimentales paraît à la page 160 de ce volume.

Bassins de radoub du gouvernement

Un état comparatif des revenus et des dépenses des cales-sèches du Gouvernement, au cours des trois dernières années, paraît à la page 196 de ce volume. Les revenus accusent une diminution de $5,433.24 sur ceux de l'année précédente et les dépenses une augmentation de $10,768.45.

Les revenus des bassins de radoub de Québec furent inférieurs de $14,379.56 à ceux de 1934-35, mais ceux du bassin d'Esquimalt furent supérieurs de $3,007.47; deux années de loyer furent payées pour le bassin de Kingston.

Les dépenses des cales-sèches de Québec augmentèrent de $16,361.04 tandis que celles d'Esquimalt diminuèrent de $5,518.99.

Télégraphes du gouvernement

A la page 196 de ce volume paraît un état permettant la comparaison des revenus et des dépenses d'exploitation des réseaux télégraphiques et téléphoniques du Gouvernement, au cours des trois dernières années.

Les revenus de tous les réseaux s'élevèrent à $173,650.65, soit une augmentation de $2,232.11 sur l'année précédente. Les dépenses furent également supérieures de $8,944.56 sur celles de 1934-35. L'excédent des dépenses sur les revenus qui, en 1934-35 avait été de $298,473.12 fut, cette année, de $305,185.57.

Représentation dans l'Empire et à l'étranger

L'état comparatif suivant donne le montant des frais des représentants du Canada dans l'Empire et à l'étranger, au cours des deux dernières années.

Légations	1935-36	1934-35	Augmentation	Diminution
Ministère des Affaires Extérieures—				
Bureau du Haut Commissaire, Londres	$ 130,659 92	$ 121,510 81	$ 9,149 11	
Légation de Washington	90,466 06	85,010 47	5,455 59	
Légation de Paris	72,604 48	75,506 42	.....	$ 2,901 94
Légation de Tokyo	65,467 23	68,019 11	.....	2,551 88
Représentation du Canada à Genève	30,200 00	24,851 09	5,348 91	
Quote-part dans les dépenses de la Société des Nations	204,640 00	205,569 42	.....	929 42
Dépenses du Canada au Conseil, à l'Assemblée et à la Commission de la Société des Nations	12,433 71	10,009 00	2,424 71	
	606,471 40	*590,476 32*	*22,378 32*	*6,383 24*
Ministère des Travaux publics—				
Bureau du Haut Commissaire, Londres, loyers, réparations, etc. "Canada House"	38,828 26	36,429 58	2,398 68	
Légation de Tokyo—Coût de construction de la légation	200,000 00	.....	200,000 00	
	238,828 26	*36,429 58*	*202,398 68*	
Total	845,299 66	626,905 90	224,777 00	6,383 24

Les montants votés pour ces dépenses sont donnés dans les "États des crédits et des dépenses" paraissant aux pages 23, 24, 95 et 117 de ce volume et leur développement, dans les parties "E" et "V" du volume II de ce rapport.

Les $200,000 avancés par le Ministre plénipotentiaire du Canada à Tokyo pour la construction de la légation lui furent remboursés (Credit 96), le 19 juillet 1935 et les intérêts à 5% courus depuis le 1er avril, sur cette somme, s'élevant à $3,013.70, sont compris dans les dépenses de la Légation de Tokyo (volume II, page "E" 8).

Intérêts de la dette publique

Les paiements d'intérêts s'élevèrent à $134,549,169.45 soit sur 1934-35 une diminution de $3,984,032.18, le taux des intérêts ayant été réduit à la suite de conversions d'emprunts, tout particulièrement de ceux à 2, 2½, 3 et 3½ pour cent, émis en octobre 1934 et d'un total de $250,000,000. Ces opérations ont fait l'objet d'une vérification courante.

Le développement des paiements est donné dans le volume II, page "F" 21, et dans les "États Divers", (pages 168 à 174) paraissent des résumés des transactions des différents comptes d'intérêts échus et impayés, donnés dans le Bilan du Dominion, qui ont fait l'objet d'une vérification détaillée. Une somme de $1,739,167.37, échue et impayée, le 31 mars 1936, paraît au passif dans les Comptes publics, Bilan du Dominion, Annexe "S" page 17.

Les intérêts payés en Angleterre et aux États-Unis s'élevèrent respectivement à $14,823,279.42 et à $12,402,047.88 et furent portés en compte au pair, et l'escompte et les primes, calculés au taux du jour où ces paiements ou d'autres analogues furent faits, soit débités soit crédités au compte: Escompte, Prime, Change.

Imprimeur du Roi: Comptes d'avances

Conformément aux dispositions de la Loi des Impressions et de la Papeterie publiques, je fis faire la vérification des comptes-matières, du matériel, du stock et des états du Service des documents ainsi que le récolement des existants. Le tableau ci-après permet d'établir la comparaison de la valeur de ces existants avec celle de 1934-35.

Articles de l'inventaire	1935-36	1934-35	Augmentation ou *Diminution
Imprimerie—			
Fournitures	$ 50,798 35	$ 45,391 35	$ 5,407 00
Papier	70,067 13	71,067 65	* 1,000 52
Stocks des divers services	8,615 28	8,451 34	163 94
Travaux en cours, etc	90,139 41	92,044 61	* 1,905 20
Comptes publics, Bilan du Dominion, Appendice "D", page	219,620 17	216,954 95	2,665 22
Papeterie—			
Articles divers—Comptes publics, Bilan du Dominion, Appendice "D", page	96,409 94	78,811 04	17,598 90
Total	316,030 11	295,765 99	20,264 12

Si les stocks de l'imprimerie et de la papeterie furent trouvés en bon état, l'on constata des conditions peu satisfaisantes dans les services de la mécanique, du nettoyage et des documents, tout particulièrement en ce qui concerne la méthode de comptabilité. Afin qu'il soit plus facile d'exercer un contrôle plus serré, j'adressai plusieurs recommandations à l'Imprimeur du Roi. Aucune mesure n'a encore été prise pour centraliser la distribution de toutes les publications du Gouvernement, centralisation recommandée dans mes rapports précédents.

Les travaux d'impressions et de lithographie exécutés par différentes firmes, pour l'Imprimeur du Roi s'élevèrent à $155,106.66 contre $143,318.78 l'année précédente.

Les bénéfices d'exploitation des services de l'Imprimerie et de la Papeterie furent respectivement de $17,991.91 et $29,457.47 contre $115,608.60 et $30,-427.87 l'année précédente. Les variations considérables dans les bénéfices du service de l'imprimerie au cours de ces deux années sont dues, en grande partie, à l'impression des listes électorales qui eut lieu en 1934-35. Le bénéfice total de l'année s'élevant à $47,449.38 fut crédité au Revenu casuel.

Le coût de l'éclairage, du chauffage, etc., et du service de téléphone fut payé à même les crédits des Travaux publics et n'a pas été pris en compte en établissant le montant des bénéfices de l'année.

Les états financiers des comptes d'avances à l'Imprimeur du Roi paraissent dans ce volume, pages 194 et 195; le développement en est donné dans le volume II de ce rapport, pages "T" 7 à 12.

Comptes de colonisation

L'état suivant permet de comparer les montants nets déboursés pour les différents projets de colonisation au cours des années financières 1934-35 et 1935-36:—

—	1935-36	1934-35
Immigration et Colonisation—		
Projet d'Établissement dans l'Empire—		
Gestion	$ 8,501 67	$ 6,813 54
Total	8,501 67	6,813 54
Établissement des Soldats au Canada—		
Établissements des soldats sur des terres et en général—		
Gestion	757,507 95	741,504 89
Établissement des soldats sur des terres—		
Prêts aux colons	140,218 85	482,518 63
Améliorations faites sur des terres achetées	54 05	122 19
Déboursés sur des terres acquises sans être achetées	137 44	82 80
	140,410 34	482,723 62
Établissements sur des terres en général—		
Avances en argent aux colons	29,642 93	92,726 62
Remboursement au Gouvernement de la Grande-Bretagne de pertes établies, dues au projet d'établissement des 3,000 familles	3,913 28	4,622 53
	33,556 21	*97,349 15*
Total	931,474 50	1,321,577 66

Etablissement Impérial, Frais de passage.—Les remboursements de l'année s'élevèrent à $244.47 et, sur les prêts dus le 30 septembre 1929 par des émigrants établis sur des terres, une réduction de 30% se montant à $415.56 fut créditée à ce compte conformément aux termes de l'entente conclue relativement au Projet d'Établissement des familles britanniques. La quote-part à la charge du Canada sur cette réduction, autorisée par les dispositions des articles 70 et 74 de la Loi d'Établissement des soldats, se montait à $207.78 qui furent imputés au Fonds consolidé. Les prêts impayés s'élevaient, au 31 mars 1936, à $235,-684.75, dont $115,857.71 avancés par le Gouvernement britannique et $119,-827.04 par celui du Canada. (Comptes publics, Bilan du Dominion, Annexe "D" page 9).

Prêts pour l'Établissement des Soldats.—Les prêts et les avances consentis à des soldats-colons durant l'année s'élevèrent à $140,218.85 soit une diminution de $342,299.78 sur l'année précédente. Les remboursements s'élevèrent à $1,366,785.52 dont $682,005.84 représentant du capital furent crédités à ce compte et $684,779.68 provenant d'intérêts furent crédités aux revenus comme intérêts sur placements. Les remboursements de capital furent supérieurs de $77,032.59 à ceux de l'année précédente, mais par contre les intérêts encaissés furent inférieurs de $85,812.20. Au cours de l'année, les $436,623.97 crédités aux comptes des soldats-colons furent imputés au Fonds du Revenu consolidé, conformément aux diverses modifications apportées à la Loi d'Établissement des soldats. Un montant de $31;193.83 fut également crédité à ce compte conformément aux dispositions de la "Loi d'Arrangement entre cultivateurs et créanciers". Le montant restant dû le 31 mars 1936, sur les prêts consentis aux soldats-colons s'élevait à $53,631,937.59 dont $37,117,788.42 figurent aux prêts réalisables et la balance, soit $16,514,149.17 aux placements improductifs (Comptes publics, Bilan du Dominion, Annexes "D" et "M", pages 10 et 15).

Prêts pour l'Établissement sur des terres en général.—Ces prêts furent réduits de $43,472.85, laissant au 31 mars 1936 une balance impayée de $7,247,182.77 (Comptes publics, Bilan du Dominion, Annexe "C", page 8). Des avances additionnelles de $29,642.93 furent faites à des colons, $54,703.76 furent encaissés sur le capital et $19,616.67 crédités aux comptes des colons et imputés au Fonds du Revenu consolidé, dont $18,748.74 représentaient, dollar pour dollar, le boni et $867.93 les déductions autorisées par la «Loi d'Arrangement entre cultivateurs et créanciers».

En outre, des intérêts se totalisant à $47,395.72 furent encaissés et crédités au revenu comme intérêts sur placements.

Projets d'Établissement dans le Nouveau-Brunswick—Comptes à la charge du Gouvernement du Dominion.—En vertu des termes d'un arrêté en Conseil du 18 avril 1935, le 30 avril suivant le Gouvernement du Dominion et la Province du Nouveau-Brunswick concluaient une entente d'après laquelle la Province prendrait à sa charge tous les comptes des "fermes en liquidation" et le Dominion ceux de certaines des fermes exploitées, conformément au Projet, et grevées envers la Province, de dettes se totalisant à $521,156.55; les remboursements mensuels à faire au Gouvernement provincial sur les encaissements furent effectués.

Le 27 août 1935, le Secrétaire d'État de Sa Majesté pour les Dominions décidait, avec l'approbation du Gouvernement du Canada, d'accorder aux entrepreneurs-colons, dont les comptes avaient été transférés au Gouvernement du Dominion, les mêmes privilèges que ceux dont jouissaient les colons d'après les termes du Projet d'Établissement des familles britanniques. En vertu de cette entente les comptes des colons furent réduits de $84,825.41 et, de plus, $131,-832.28 d'intérêts furent annulés.

Durant les onze mois terminés le 31 mars 1936, les avances faites par le Dominion s'élevèrent à $2,093.72 et les encaissements à $4,040.56, dont $2,975.91 représentant du capital et $1,064.65, des intérêts. Le montant encaissé fut versé au Gouvernement de la Province laissant une balance impayée de $517,-115.99 au 31 mars 1936.

Au 31 mars 1936, les comptes dus par les colons s'élevaient à $454,552.98.

Habitations à bon marché.—Deux maisons furent vendues durant l'année, laissant au 31 mars 1936, trois maisons à vendre dont les occupants se refusent à donner décharge du fait qu'elles sont construites sur des terrains particuliers. Aucun encaissement n'ayant eu lieu au cours de l'année, le montant de $815.00, mentionné dans mon dernier rapport, reste toujours dû sur les ventes précédentes.

Croix Rouge; secours urgents.—Le Canada et l'Angleterre ne versèrent aucune contribution au cours de l'année; $178.50 furent payés à un colon en vertu de l'entente pour l'Établissement des familles britanniques. Au 31 décembre 1935, l'encaisse de la Société canadienne de la Croix Rouge s'élevait à $1,259.91.

Des états concernant ces différents comptes de colonisation qui donnèrent lieu aux observations précédentes paraissent aux pages 202 à 204 de ce volume, et les balances données correspondent avec les montants paraissant dans les Comptes publics, Bilan du Dominion, Annexes "D", "E" et "M", pages 10, 11 et 14.

Frais de déboursés judiciaires y compris les mémoires taxés

Ces dépenses s'élevèrent au cours de l'année à $275,667.81 contre $287,804.33 l'année précédente, soit une diminution de $12,136.52 se classifiant comme suit:—frais et déboursés judiciaires, $6,257.93; mémoires taxés $5,878.59.

Le développement de ces paiements et un état sommaire, par ministère, paraissent dans ce volume, pages 224 à 230.

Prêts, subventions et allocations

Le total des prêts de l'année fut de $66,816,565.29 contre $42,054,937.90 en 1934-35, soit une augmentation nette de $24,761,627.39. Les augmentations principales sont dues à des avances de $7,200,000 faites sur des obligations garanties, émises en vertu des termes de la Loi des Prêts agricoles canadiens, à des prêts de $19,395,315.15 consentis aux provinces pour remédier au chômage et aux $5,068,081.85 et $4,629,211.64 avancés respectivement aux Chemins de fer nationaux et au Pacifique Canadien, conformément à la Loi sur la Construction d'ouvrages publics supplémentaires, 1935. Les prêts temporaires aux Chemins de fer nationaux du Canada accusent par contre une diminution de $14,073,183.14.

Les subventions s'élevèrent à $24,054,595.35 contre $20,388,928.81 l'année précédente, soit une augmentation nette de $3,665,666.54 due principalement aux $1,159,378.74 payés en vertu des termes de la Loi concernant l'Administration du marché des produits naturels, 1934, et à ce que les paiements additionnels faits aux provinces, en attendant que le montant des subventions soit définitivement fixé, furent plus élevés que l'année précédente de $2,375,000.

La quote-part du Dominion dans les paiements des pensions de vieillesse faits par les provinces qui, en 1934-35, avait été de $14,942,459.36 n'a pas, comme dans mon dernier rapport, été incluse cette année, dans l'état des "Prêts, subventions, allocations et contributions" mais est comprise, dans l'état "Pensions et retraites", paraissant dans ce volume, page 165. Cette modification dans les écritures et la diminution de $986,435.90 dans le déficit des chemins de fer nationaux du Canada qui de $48,407,900.70 fut ramené à $47,421,464.80 et quelques autres changements peu importants (augmentation ou diminution), réduisirent à $53,866,505.31 les allocations qui, en 1934-35, avaient été de $70,422,114.43, soit une diminution de $16,555,609.12.

Un état des Prêts, subventions et allocations, de l'année, paraît dans ce volume, pages 230 à 233.

Prêts à des mess d'officiers

Conformément aux termes de l'arrêté en Conseil C.P. 2894, 1930, une avance de $3,000.00, dont le premier montant doit être remboursé le 28 mai 1936, fut faite au mess des officiers du camp d'aviation de Trenton pour des achats de mobilier, etc. Les remboursements sur les prêts précédents furent faits tel que prévu par les termes des arrêtés en Conseil les autorisant. Le tableau ci-après donne un état de ces prêts au 31 mars 1936.

Mess	Terme	Arrêté en Conseil	Montant	Remboursements	Balance due le 31 mars 1936
"Ottawa Air Station"	10 ans	C.P. 2894-1930	$ 7,000 00	$ 3,499 83	$ 3,500 17
Halifax	5 ans	C.P. 85-1932	2,000 00	1,656 00	344 00
"Trenton Air Station"	10 ans	C.P. 2894-1930	3,000 00	.....	3,000 00
Winnipeg	5 ans	C.P. 1276-1933	4,000 00	1,898 00	2,102 00
Winnipeg	5 ans après l'expiration du prêt original	C.P. 420-1935	4,000 00	.....	4,000 00
		Total.....	20,000 00	7,053 83	12,946 17

Loi sur l'administration des marchés des produits naturels, 1934

Les dépenses faites durant l'année en vertu des dispositions de cette loi s'élevèrent à $1,243,861.61 qui, avec les $97,055.90 dépensés l'année précédente portent, au 31 mars 1936, le total des dépenses à $1,340,917.51.

Les déboursés de l'année dus en grande partie aux bonis de $1,083,510.18 et de $75,868.56 payés respectivement aux fromageries par l'entremise du «Dairy Products Marketing Equalization Fund» et aux entrepôts de beurre de conserve, par celle du "Butter Export Stabilization Scheme" sont développés dans le Volume II, page "A" 49. Aucun paiement analogue n'avait eu lieu au cours de l'année précédente. Des prêts s'élevant respectivement à $6,500 et à $500. furent consentis à la "Eastern Canada Potato Marketing Board" et au "Grand Manan Smoked Herring Products Marketing Board". Les frais d'administration de l'année furent de $36,288.28.

A l'exception des "Livestock Marketing Boards" de l'Alberta, du Manitoba et de la Saskatchewan, qui reçurent respectivement des allocations de $9,000, $5,000 et $9,000, tous les autres offices locaux transmirent des états de dépenses faisant mention de toutes les sommes payées par eux durant l'année à même les allocations reçues. Les états transmis par la Colombie Britannique pour la vente des petits fruits et de la rhubarbe et celui de l'Ontario pour la vente du miel donnent, au 31 mars 1936, des balances inemployées de $379.24 et $558.32.

Un arrêté en Conseil du 4 février 1935, (C.P. 273) autorisant, en 1934-35, un prêt de $10,000 à la "Eastern Canada Potato Marketing Board" pour ses dépenses, stipulait que $5,000 devaient être remboursés durant l'année. Cette clause n'a pas été observée et, le 31 mars 1936, le prêt était encore dû en totalité, ainsi que les $6,500 additionnels avancés en 1935-36. A cette même date, la somme de $500 prêtée au "Grand Manan Smoked Herring Products Marketing Board" n'était pas encore remboursée.

Pensions—Guerre et Milice

Pensions de la Guerre européenne.—Le montant net payé pour ces pensions, prévu au crédit 66, fut de $41,466,362.45 contre $41,900,362.42 l'année précédente, soit une diminution de $433,999.97. Le 31 mars 1936, le nombre des pensionnés était de 97,299 (y compris 18,175 ayants-droit au lieu de 96,645 le 31 mars précédent, y compris 18,241 ayants-droit. Un sommaire de ces dépenses paraît dans le Volume II de ce rapport, page "RR" 11.

Les 8,324 dossiers vérifiés pendant l'année, et les cas à l'étude lors de la publication de mon dernier rapport révélèrent des trop-payés s'élevant à $47,-726.68 sur lesquels $3,542.45 seront recouvrés. La Commission annula la balance de $44,193.23 représentant principalement des trop-payés provenant d'erreurs en fixant le coefficient d'invalidité. Une économie annuelle de $7,-224.48 sera réalisée par suite de cette vérification. Les moins payés découverts pendant l'année se totalisèrent à $4,263.75.

Depuis que cette vérification spéciale a été entreprise, je déférai à la Commission les dossiers de plus de 1,200 pensionnés. Les trop-payés sur lesquels j'attirai son attention s'élevaient à près de $928,000 dont $67,000 sont recouvrables. Par suite de réductions ou d'annulations, le Dominion réalise une économie annuelle d'environ $119,000 qui sera encore plus considérable lorsque des enfants de pensionnés atteindront l'âge où ils n'ont plus droit à une pension. Les moins payés découverts pendant la même période étaient de $27,081.28.

Pensions de l'armée active canadienne.—Le montant net payé en vertu de la Loi des Pensions de 1901 fut de $1,247,642.85; le développement en est donné dans le volume II, page "RR" 13.

En ce qui concerne les trop-payés résultant du cumul d'une pension et d'un traitement, mentionné dans mon dernier rapport, des retenus de 10% sont faites sur le traitement des fonctionnaires en question, tel que prescrit par le Conseil du Trésor; $8,000 ont déjà été recouvrés et, dans quelques cas, des remboursements ont été effectués en totalité. De nouveaux trop-payés ne pourront plus se produire, les pensionnés étant tenus de déclarer périodiquement s'ils sont ou non fonctionnaires.

Loi sur la construction d'ouvrages publics, 1934 et 1935

Les lois sur la construction d'ouvrages publics, 1934, et sur la construction d'ouvrages publics supplémentaires, 1935, furent votées "pour accélérer le retour du commerce et de l'industrie à des conditions plus normales, augmenter l'emploi de la main d'œuvre et réduire les dépenses pour fins de secours".

La balance inemployée des sommes prévues pour les 185 projets de travaux mentionnés à l'Annexe "A" de la Loi sur la construction d'ouvrages publics 1934, s'élevait au 31 mars 1935 à $31,017,501.24 (Voir Introduction 1934-35, page lxxiv), auxquels vinrent s'ajouter deux montants de $110,000 et de $3,391,915.09 imputés par divers arrêtés en Conseil, à même l'item 10 de la Loi de 1935, et alloués respectivement aux Ministères de la Défense Nationale et des Travaux publics. Le montant disponible fut ainsi porté à $34,519,416.73, y compris les $618,000 mentionnés dans mon dernier rapport dont l'emploi n'a pas encore été autorisé. Sur ce montant $22,102,798.29 furent dépensés durant l'année laissant, au 31 mars 1936, un solde disponible de $12,416,618.44 pour les différents travaux d'utilité publique autorisés par la Loi de 1934; les $309,950.00 pouvant être dépensés, mais dont l'emploi n'est pas spécifié dans l'Annexe, ne sont pas compris dans cette somme. Au 31 mars 1936, le total des dépenses à même ces argents s'élevait à $30,775,347.05, dont $8,672,548.76 dépensés l'année précédente.

A même la balance inemployée de l'item 78 de la Loi sur la construction d'ouvrages publics, 1934, un arrêté en Conseil du 28 mai 1935 (C.P. 1347), autorisa de virer du Ministère de l'Intérieur à celui des Travaux Publics une somme de $46,092, qui fut employée pour la construction à Fort Louisbourg, (N.-E.), d'un musée et d'un logement de concierge.

Ci-dessous est un tableau sommaire des montants accordés aux différents ministères pour l'année courante, tel que prévu par la Loi de 1934. Le développement en paraît au Volume II, tel qu'indiqué ci-après.

Ministères	Volume II Partie	Montant alloué	Déboursés	Inemployés
Affaires Indiennes	I-35	$ 320,312 39	$ 292,900 54	$ 27,411 85
Chemins de fer et Canaux	W-33	111,016 87	105,458 03	5,558 84
Défense Nationale	Q-65	2,192,915 10	1,881,076 68	311,838 43
Intérieur	K-40	1,194,815 49	1,037,007 58	157,807 91
Marine	O-51	6,123,989 45	3,110,573 03	3,013,416 42
Travaux Publics	V-101	23,958,367 42	15,675,782 43	8,282,584 99
		33,901,416 73	22,102,798 29	11,798,618 44
		33,901,416 73	*22,102,798 29*	*11,798,618 44*
Non alloué (item 44 et 180)	.....	618,000 00	.....	618,000 00
Total	.....	34,519,416 73	22,102,798 29	12,416,618 44

Conformément aux termes de l'article 5 de la Loi sur la construction d'ouvrages publics supplémentaires, 1935, une somme de $14,438,084.51 fut accordée par le Gouverneur en son Conseil à différents ministères «pour l'administration, la gestion, la construction et l'exécution de certains travaux mentionnés à l'Annexe "A" de la loi, et tel que mentionné ci-avant $3,501,915.49 furent imputés à l'item 10 et ajoutés aux montants prévus par la loi de 1934 pour certains travaux.

Ci-dessous est un tableau sommaire des allocations consenties aux différents ministères à même les $14,438,084.51 ci-avant mentionnées et dont le développement paraît au Volume II, tel qu'indiqué.

Ministères	Volume II partie	Montant alloué	Déboursés	Inemployés
Agriculture	A-50	$ 744,000 00	$ 238,500 26	$ 505,499 74
Chemins de fer et canaux	W-35	1,983,500 00	837,230 83	1,146,269 17
Défense Nationale	Q-68	2,750 00	2,744 85	5 15
Intérieur	K-42	1,457,506 90	1,074,062 33	383,444 57
Marine	O-53	4,750,000 00	2,326,434 72	2,423,565 28
Mines	P-14	1,000,000 00	796,182 77	203,817 23
Travaux Publics	V-118	4,500,327 61	22,202,624 09	2,297,703 52
Total	.....	14,438,084 51	7,477,779 85	6,690,304 66

L'on remarquera que sur les $14,438,084.51 prévus à l'Annexe "A" de la Loi de 1935, $7,477,779.85 furent dépensés durant l'année laissant, au 31 mars 1935, pour les différents travaux d'utilité publique autorisés par la Loi, une balance disponible de $6,960,304.66 non compris $60,000 qui ne sont pas spécialement mentionnés dans l'Annexe.

En plus des $7,477,779.85 dépensés en vertu de la Loi de 1935, $9,697,293.49 furent avancés, conformément aux dispositions de l'article 9, aux compagnies de chemins de fer pour l'achat de matériel et pour des travaux spéciaux effectués dans leurs ateliers. Le détail de ces dépenses paraît dans le volume II, page "W" 35.

REMBOURSEMENTS ET REMISES DE DROITS, D'AMENDES, ETC.

Afin de pouvoir ne conformer aux dispositions de l'article 50, alinéa 2, paragraphe g de la Loi du Revenu consolidé et de la Vérification, stipulant que l'Auditeur Général doit attirer l'attention de la Chambre des communes sur chaque cas où «un remboursement ou une remise de tout impôt, droit ou taxe, a été fait sous le régime de quelque loi du Parlement», je demandai aux ministères de me fournir un état de toutes les remises de drcit ou remboursements faits par eux en 1935-36, soit en vertu des termes de l'article 33 de ladite loi, ou de ceux de toute autre loi les autorisant:

Ministère des finances—		
Remise partielle d'une amende encourue pour avoir différé de transmettre la liste annuelle des actionnaires	$ 500 00	
Ministère des Pêcheries—		
Remise d'amendes	100 00	
Ministère de l'Immigration et de la Colonisation—		
Remise concernant des bons annulés	2,400 00	
Remise de droits pour substitution de certificats de l'immigration chinoise	25 00	
	2,425 00	
Département des Assurances—		
Remise d'amendes frappant certaines compagnies d'assurances pour avoir différé de communiquer leurs états	1,000 00	
Ministère du Revenu National—		
Service des douanes—		
Remboursements de droits de douanes, etc	88,577 71	
Remises de droits de douanes, etc	91,684 39	
Service de l'accise—		
Remboursements de droits d'accise, et d'impôts	163,540 40	
Remise de droits d'accise, et d'impôts	109,474 29	
Service de l'impôt sur le revenu—		
Remboursements d'impôts sur le revenu	50 64	
	453,327 43	
Total		457,352 43

Sauf dans le cas des Ministères des Pêcheries et des Finances où les remboursements furent faits respectivement en vertu des termes de la Loi des Pêcheries et de celle des Banques, toutes les remises de droits, ou remboursements furent autorisés par des arrêtés en Conseil, tel que prévu à l'article 33 de la Loi du Revenu consolidé et de la Vérification.

Les remboursements effectués par les différents services du Ministère du Revenu National s'élevant à $252,168.75 sont compris dans les $12,854,690.80 de remises des droits, drawbacks, payés conformément aux termes des lois des Douanes, de l'Accise et du Revenu spécial de guerre (volume II, page "R", 8). La balance, soit $12,602,522.05, fut remboursée conformément aux termes des lois de l'Accise, des Revenus spéciaux de guerre et de l'Impôt de guerre sur le revenu.

GENDARMERIE ROYALE À CHEVAL DU CANADA

Les dépenses totales de la Gendarmerie royale à cheval furent de $6,165,-245.83, soit sur l'année précédente, une augmentation de $194,975.39. Les $729,392.08 versés par les différents gouvernements provinciaux pour faire faire leur police furent crédités au Revenu casuel. (volume II, page "X" 3).

Les comptes et les écritures du Fonds fiduciaire provincial de pensions et du Fonds de pension des ayants-droit furent vérifiés et trouvés exacts. La vérification du second de ces fonds fut faite conformément aux termes de l'article 86 (5) du Chapitre 40 des statuts de 1934, modifiant la "Loi de la Royale gendarmerie à cheval du Canada" (Ch. 160, S.R.C. 1927). Des états donnant les revenus et les déboursés des deux fonds paraissent dans ce volume, page 200.

La réorganisation des services de comptabilité mentionnée dans mes rapports précédents a été terminée et mes recommandations ont été adoptées.

Fonds d'amortissement

La vérification des fonds des caisses d'amortissement et, en particulier, de celles créées pour le remboursement des emprunts payables à Londres, fut faite tel que prescrit par l'article 46, paragraphe 2, alinéa (e):—

1930–50—3½ pour cent	$ 137,058,841 00
1940–60—4 pour cent	93,926,666 66
1953–58—4 pour cent	73,000,000 00
1950–55—3½ pour cent	48,666,666 66

Le montant disponible pour les placements à ces caises comprenait $1,763,-260.92 représentant la contribution annuelle de la demie de un pour cent sur le capital et $1,949,094.21 provenant des intérêts des obligations déjà déposées, soit un total de $3,712,355.13, employés à l'achat de fonds canadiens d'une valeur au pair de $3,636,256.26. Les $76,098.87 d'escompte net sur ces achats furent crédités au compte "Prime, escompte, change".

Le tableau suivant donne, aux 31 mars 1935 et 1936, la valeur au pair des obligations détenues pour les caisses d'amortissement (Comptes publics, Bilan du Dominion, Annexe "S" page 16).

Emprunt	31 mars 1936	31 mars 1935	Augmentation
1930–50, 3½ pour cent	$ 37,406,291 45	$ 35,499,085 20	$ 1,907,206 25
1940–60, 4 pour cent	19,504,347 89	18,393,344 35	1,111,003 54
1953–58, 4 pour cent	912,587 30	540,031 37	372,555 93
1950–55, 3½ pour cent	345,717 71	100,227 17	245,490 54
Total	58,168,944 35	54,532,688 09	3,636,256 26

Subventions aux Provinces

Les subventions statutaires payées à différentes provinces s'élevèrent, comme l'année précédente, à $13,768,953.24.

En attendant que le montant de ces subventions soit fixé définitivement, les crédits 225, 404 et 298 (supplémentaire) autorisaient des versements additionnels aux Provinces Maritimes et à la Colombie Britannique. Les sommes additionnelles versées au cours de l'année à ces provinces, et leur montant total depuis 1927, sont mentionnées ci-dessous.

Provinces	Payé en 1935–36	Total payé le 31 mars 1936
Nouvelle-Ecosse	$ 1,300,000	$ 8,300,000
Nouveau-Brunswick	900,000	5,700 000
Ile du Prince-Edouard	275,000	1,275,000
Colombie Britannique	1,500,000	1,500,000
Total	3,975,000	16,775,000

Frais de déplacements

Les frais de déplacements qui, en 1934-35, avaient été de $2,879,388.64 furent cette année de $3,278,217.68 soit une augmentation de $398,829.04 ou de 13·9 %. Dans vingt-trois services, ces frais furent plus élevés de $406,478.10 dont il faut déduire $7,649.06 de diminution dans six autres services. Les plus importantes augmentations furent celles des services suivants: Agriculture, $36,154.33; Finances, $79,808.76; Mines, $104,694.67; Défense Nationale $47,021.44; Pensions et Hygiène, $34,654.00; Gendarmerie royale à cheval $24,705.12; Commerce, $21,666.06.

Un arrêté en Conseil du 11 juin 1936, devant entrer en vigueur le 1er juillet de cette année, établissait de nouveaux règlements relativement aux avances à faire pour les frais de déplacements, aux indemnités à payer aux fonctionnaires se servant de leur automobile ou voyageant en avion pour le service du Gouvernement et à certaines autres dépenses. Si les ministères observent ces règlements, il sera possible d'établir sur les avances et les frais de déplacements le contrôle que je recommandais dans mes rapports précédents.

Certains frais de déplacements des membres de la Commission canadienne des Pensions ayant paru ou inutiles ou exagérés, divers montants furent recouvrés et le Ministère me donna l'assurance qu'à l'avenir, il se conformerait strictement aux règlements du Conseil du Trésor.

Comme je le mentionnais à la page lxxvii de mon dernier rapport, les articles 43 et 44 de la "Loi concernant la Chambre des communes et le Sénat" (Chapitre 147, S.R.C. 1927) donnant lieu à des interprétations différentes, je référai la question de ces dépenses au Conseil du Trésor. Ce dernier ayant, dans la suite, référé cette question au Ministère de la Justice, l'on se conforme actuellement à l'interprétation donnée par ce Ministère, relativement aux articles précités de la Loi.

Secours aux chômeurs

Le tableau synoptique ci-après des $49,835,677.81 de dépenses engagées par les différents ministères, conformément aux termes des lois de secours, renvoie à la page du volume II où en est donné le développement.

—	Volume II Page	Montant
Loi remédiant au chômage, 1930—		
Ministère du Travail	M-8	$ 26,338 33
Loi continuant l'allégement du chômage et l'aide à l'agriculture, 1932—		
Ministère du Travail	M-8	26,173 05
Loi remédiant au chômage, 1932—		
Ministère du Travail	M-8	111,071 40
Loi remédiant au chômage, 1933—		
Ministère du Travail	M-9	493,415 50
Loi remédiant au chômage, 1934—		
Ministère du Travail	M-9	862,733 26
Ministère de la Défense Nationale	Q-63	288,623 56
		1,151,356 82
Loi remédiant au chômage, 1935—		
Ministère de l'Intérieur	K-39	183,221 02
Ministère du Travail	M-10	39,764,368 45
Ministère des Mines	P-12	14,999 20
Ministère de la Défense Nationale	Q-64	8,029,022 10
Ministère des Travaux Publics	V-100	16,811 94
Ministère du Commerce	ZZ-33	18,900 00
		48,027,322 71
Total		49,835,677 81

Dans les $183,221.02 de dépenses du Ministère de l'Intérieur, faites en vertu de la Loi de Secours de 1935, sont inclus $14,622.79 dépensés pour venir en aide aux Esquimaux nécessiteux de la Province de Québec. Ces paiements furent autorisés par un arrêté en Conseil, en attendant que la Cour Suprême ait rendu son jugement faisant connaître à qui incombent ces paiements. Les paiements faits aux Esquimaux, le 31 mars 1936, s'élevaient à $31,919.62.

Les $49,835,677.81 mentionnés ci-avant venant s'ajouter aux $167,333,-723.57 donnés dans mon précédent rapport portent à $217,169,401.38, les dépenses de secours, comme il ressort du tableau ci-dessous.

—	Total des dépenses le 31 mars 1935	Dépenses en 1935-36	Total des dépenses le 31 mars 1936
Loi remédiant au chômage, 1930	$ 18,176,552 49	$ 26,338 33	$ 18,202,890 82
Loi continuant l'allégement du chômage et l'aide à l'agriculture, 1932	42,769,606 22	26,173 05	42,795,779 27
Loi remédiant au chômage, 1932	26,471,839 86	111,071 40	26,582,911 26
Loi remédiant au chômage, 1933	30,802,040 43	493,415 50	31,295,455 93
Loi remédiant au chômage, 1934	49,113,684 57	1,151,356 82	50,265,041 39
Loi remédiant au chômage, 1935	.....	48,027,322 71	48,027,322 71
	167,333,723 57	49,835,677 81	217,169,401 38

Les paiements faits, en 1935-36, aux différentes provinces et autres déboursés pour venir en aide aux chômeurs, sont résumés dans un état paraissant dans ce volume, pages 236 et 237 suivi d'un autre état donnant le total des dépenses de secours jusqu'au 31 mars 1936 (pages 238 et 239).

Les paiements à titre de secours faits par les provinces, certifiés par leurs vérificateurs et des fonctionnaires désignés par elles, furent examinés et ordonnancés par les fonctionnaires du Ministère fédéral du Travail et vérifiés dans mon Bureau. Les vérifications des paiements de secours, tant préalables que postérieures, ont été faites comme les années précédentes.

Un arrêté en Conseil du 26 juin 1935 (C.P. 1721) m'autorisait à vérifier les dépenses de secours engagées par les provinces, ou les municipalités, conformément aux dispositions de la Loi de Secours, 1935. Par suite du grand nombre de municipalités ayant distribué des secours, comme aussi du fait que ces municipalités sont éloignées les unes des autres et se trouvent dans les différentes provinces, il ne m'a pas été possible d'en faire une vérification complète.

Depuis mon dernier rapport, j'ai fait faire, sous ma direction, de nouvelles vérifications spéciales et des examens des comptes des dépenses provinciales du Québec et de l'Ontario, ainsi que l'examen des comptes des villes de Toronto et de Québec et d'autres municipalités situées dans la Province de Québec. La vérification des comptes de dépenses des Provinces de la Nouvelle-Écosse, de la Saskatchewan et de la Colombie Britannique est en cours d'exécution. Les paiements de comptes de secours direct, imputables aux avances comptables de $9,000,000, faites en 1934-35 à la Province de Saskatchewan, relativement aux régions dévastées par la sécheresse, ont été vérifiés; toutefois, les comptes des dépenses pour venir en aide à l'agriculture et faciliter l'hivernage n'ont pas encore été transmis au Gouvernement du Dominion.

Ces vérifications révélèrent que le Gouvernement fédéral avait contribué à des dépenses auxquelles il n'était pas tenu d'après les conventions conclues avec les provinces et, à la suite de mes rapports, des ajustements eurent lieu et des recouvrements ont été, ou seront, faits. Toutefois, certaines provinces n'ont pas encore remboursé les sommes que, dans mes rapports, je disais ne pas être à la charge du Dominion.

Ayant informé le Conseil du Trésor que des provinces ne tenaient pas compte de mes recommandations concernant les dépenses n'étant pas à la charge du Gouvernement fédéral, il approuva la demande du Ministère du Travail de faire une retenue sur les subventions mensuelles accordées à une province qui, tout particulièrement, avait négligé de s'y conformer.

Je dois encore faire rapport que les vérifications faites par les fonctionnaires des provinces ne sauvegardent pas suffisamment les intérêts du Trésor, que les écritures et la comptabilité de diverses provinces et municipalités ne sont pas tenues de façon satisfaisante et que les comptes des paiements de secours des provinces ne sont pas soumis à une inspection suffisante. Toutefois, malgré ces conditions, comme aussi celles concernant mon personnel, dont il a été fait mention dans mon rapport précédent, mes vérifications ont non seulement révélé que le Dominion avait contribué au paiement de sommes substantielles n'étant pas à sa charge, mais ont aussi fourni des renseignements permettant au Dominion et aux provinces d'améliorer la gestion, la comptabilité et le contrôle des fonds prévus pour remédier au chômage.

Dans mon rapport de 1932-33 (Voir Introduction, page lxxxiv et lxxxv), je faisais ressortir qu'une surveillance plus uniforme et plus efficace pourrait être appliquée à ces dépenses. Comme à cette époque, je suis toujours d'avis que les conditions mentionnées ci-avant persisteront, tant que, dans chaque région, l'on n'aura pas nommé des comptables-vérificateurs qui, sous la direction du Gouvernement fédéral, seront chargés de faire, en son nom, la vérification locale préalable des sommes réclamées au Dominion par les provinces et les municipalités. Une coopération étroite entre ces comptables et les fonctionnaires provinciaux éviterait une duplication de travail et diminuerait les dépenses. La vérification préalable a pour but d'empêcher les irrégularités, ou, tout au moins, d'y mettre fin, tandis que la vérification postérieure ne peut que les signaler.

Les résultats de chacune de mes vérifications spéciales ont été communiqués au Ministre des Finances et ampliation de mon rapport a été délivrée au Ministre du Travail.

Les ententes conclues avec les provinces, les arrêtés en Conseil autorisant certaines dépenses spéciales et les règlements pris par les ministères à ce sujet, ayant donné lieu à des interprétations différentes j'ai dû, dans plusieurs cas, référer les points en litige au Ministère de la Justice pour qu'il me fasse connaître son opinion.

Fonds des passages à niveau.—La Commission des Chemins de fer déboursa $18,789.15 pour des secours spéciaux à même le fonds des passages à niveau, le réduisant au 1er avril 1935, de $57,760.15 à $38,971.00. (Comptes publics, Bilan du Dominion, Annexe "P", page 198. Le développement des dépenses de l'année paraît dans ce volume, page 000).

Prêts aux Provinces.—Le 1er avril 1935, les prêts faits aux quatre provinces de l'Ouest, en vertu des différentes lois de secours, s'élevaient à $74,223,015.34. En 1935-36, les imputations au Compte des Prêts s'élevaient à $119,351,534.64, dont $74,656,825.36 représentant des renouvellements d'emprunts et $44,694,-709.28 de nouveaux prêts; ce dernier montant comprend $1,362,930.02 d'intérêts ajoutés au principal. Les montants crédités au Compte durant l'année s'élevèrent à $77,047,385.06, dont $2,390,559.70 représentent des remboursements et des ajustements et la balance, soit $74,656,825.36, des renouvellements de prêts. Le 31 mars, 1936, les prêts restant dus se totalisaient à $116,527,164.92 (Comptes publics, Bilan du Dominion, Annexe "A", page 8), soit une augmentation, durant l'année de $42,304,149.58.

Outre les montants prêtés aux différentes provinces, certains engagements provinciaux, mentionnés dans mon dernier rapport, ont été garantis par le Gouvernement fédéral, conformément aux termes des lois de secours de 1932-33. Le 31 mars 1936, les montants ainsi garantis étaient les suivants: Bons du Trésor

de la Colombie Britannique, $626,533.76; Bons du Trésor du Manitoba, $5,894,-127.49; et dépôt de la Caisse d'épargne du Manitoba, $7,305,541.42.

Ci-après est un sommaire des comptes de prêts faits aux différentes provinces en 1935-36. Les intérêts courus durant l'année, y compris les $1,362,930.02 ajoutés au principal, s'élevaient à $3,652,057.57, tel que mentionné dans le Volume II, page "F" 2.

—	Avances totales impayées le 1er avril 1935	Avances en 1935-35	Remboursements et crédits durant 1935-36	Balance impayée le 31 mars 1936	Intérêts payés par les provinces en 1935-36
Alberta	$ 11,977,000 00	$ 28,939,000 00	$ 15,835,000 00	$ 25,081,000 00	$ 738,627 55
Colombie Britannique	15,014,234 73	27,572,680 10	15,014,234 73	27,572,680 10	744,546 23
Manitoba	13,108,629 45	14,460,633 83	12,064 408 05	15,504,855 23	536,833 48
Saskatchewan	34,123,151 16	48,379,220 71	34,133,742 28	48,368,629 59	1,632,050 31
	74,223,015 34	119,351,534 64	77,047,385 06	116,527,164 92	3,652,057 57

L'augmentation nette de $42,304,149.58 dans les prêts aux quatre provinces de l'Ouest, ainsi que les dépenses de l'année qui étaient de $49,835,677.81, imputées au Fonds consolidé, portèrent le total des dépenses de secours à $92,-139,827.39, comme il ressort du tableau ci-après:

	Dépenses	Montant net des prêts impayés	Total
Ile du Prince-Édouard	$ 292,350 65		$ 292,350 65
Nouvelle-Écosse	1,345,049 16		1,345,049 16
Nouveau-Brunswick	1,125,931 05		1,125,831 05
Québec	8,067,003 93		8,067,003 93
Ontario	15,530,305 07		15,530,305 07
Manitoba	3,328,161 62	$ 2,396,225 78	5,724,387 40
Saskatchewan	7,181,443 23	14,245,478 43	21,426,921 66
Alberta	1,830,842 01	13,104,000 00	14,934,842 01
Colombie Britannique	2,276,931 41	12,558,445 37	14,835,376 78
	40,977,918 13	*42,304,149 58*	*83,282 067 71*
Dépenses des ministères fédéraux pour les travaux de secours	8,551,577 82		8,551,577 82
Divers	306,181 86		306,181 86
Total	49,835,677 81	42,304,149 58	92,139,827 39

Dépenses imprévues

Les dépenses imprévues, engagées avec l'autorisation du Conseil du Trésor et imputées au crédit 226, s'élevèrent à $73,587.45 contre $49,172.90 en 1934-35. Ci-après sont données les dépenses des différents ministères avec la page du volume II où en paraît le développement.

Ministères	Volume I. page	Montant
Affaires Extérieures	E-11	$ 65 58
Commerce	ZZ-34	9,479 31
Conseil Privé	U-3	885 00
Finances	F-34	36,290 26
Gendarmerie Royale à cheval	X-19	7 60
Justice	L-18	8,166 66
Secrétariat d'Etat	Y-9	17,719 94
Travaux publics	V-100	973 10
Total		73,587 45

Boni sur le blé

Des certificats impayés d'un montant global de $198.95, émis conformément aux termes de la Loi concernant le blé (21-22 Geo. V, Chapitre 60) furent payés à même la balance disponible de ce compte, s'élevant à $10,352.45 la réduisant à $10,153.50, le 31 mars 1936. (Comptes publics, Bilan du Dominion, Annexe "Q", page 17).

Il n'y eut au cours de l'année aucun frais d'administration.

Élévateurs du Gouvernement canadien

Les revenus et les dépenses des élévateurs exploités par le Gouvernement ou loués à des tiers s'établissent comme suit:

	Revenus	Dépenses
Ministère du Commerce:—		
Exploités par le Gouvernement	$ 194,080 59	$ 277,258 61
Donnés à ferme	60,817 86	36,861 80
	254,898 45	*314,120 41*
Chemins de fer et Canaux:—		
Exploités par le Gouvernement	406,207 67	374,902 04
Total	661,106 12	689,022 45

Le Gouverneur en Son Conseil autorisa de louer à des tiers les élévateurs de Port Arthur et de Prince Rupert. Les comptes de la Commission des grains, y compris ceux des élévateurs du Gouvernement canadien, furent soumis à une vérification courante dans mon Bureau.

Des états concernant la récolte de 1934-35 ont été établis d'après le rapport des vérificateurs de la Commission et paraissent dans les "États divers" page 205, de ce volume.

Commission canadienne de la Radio-diffusion

Le solde créditeur du fonds fiduciaire de la Commission canadienne de la radio-diffusion était de $844.79 le 31 mars 1935. Les recettes de l'année provenant des émission commerciales s'élevèrent à $370,646.41, dont $330,721.12 furent dépensés, tel qu'autorisé par les termes de l'article 14 de la loi, laissant à ce compte le 31 mars 1936 un solde créditeur de $40,770.08. (Comptes publics, Bilan du Dominion, Annexe "Q", page 17).

Les comptes de la Commission furent vérifiés par mes inspecteurs et le développement de ses dépenses est donné dans le Volume II, pages "O", 46 à 49.

L'état ci-après donne le montant des revenus et des dépenses de l'année des services radiotéléphoniques et radiotélégraphiques en tant que ressortissant au au Ministère de la Marine et à la Commission canadienne de la radio-diffusion. Outre ces revenus, des recouvrements peu importants provenant d'avances comptables, etc., ont été crédités au Revenu casuel.

SERVICES DE RADIO-DIFFUSION

REVENUS—		
Ministère de la Marine:—		
Permis de réception		$ 1,574,431 06
Permis particuliers, commerciaux et d'amateurs, de radio-diffusion		3,500 00
Commission canadienne de la radio-diffusion:—		
Revenus de la radio-diffusion commerciale, etc. (déposés au Fonds fiduciaire)		370,646 41
Total		1,948,577 47
DÉPENSES—		
Ministère de la Marine:—		
Service de radio-diffusion, améliorations générales des conditions de réception (volume II, partie "O", page 22)		263,038 00
Commission canadienne de la radio-diffusion:—		
Payées à même le crédit 241 (Volume II, partie "O", page 49)	$ 1,500,000 00	
Payées à même les revenus de radio-diffusion commerciale, etc. (Fonds fiduciaire), (volume II, Partie "O", page 49)	330,721 12	
		1,830,721 12
Total des dépenses		2,093,759 12
Excédent des dépenses sur les revenus		145,181 65

SERVICE DE RADIO-TÉLÉGRAPHIE

REVENUS—		
Volume II, partie "O", page 3		$ 68,670 01
DÉPENSES—		
Payées à même le crédit 136 (volume II, partie "O", page 21)		577,084 96
Excédent des dépenses sur les revenus des services de radio-diffusion		508,414 95
EXCÉDENT, POUR LES DEUX SERVICES, DES DÉPENSES SUR LES REVENUS		653,5 6 60

COMMISSION DU DISTRICT FÉDÉRAL

Conformément aux dispositions de l'article 18 de la Loi de la Commission du District fédéral, 1927, je fis vérifier les comptes de dépenses de la Commission, s'élevant à $351,770.72 et qui, tel que mentionné dans le "Sommaire des dépenses" paraissant à la page 176 de ce volume, portent à $8,817,644.03 le total global des sommes dépensées par elle le 31 mars 1936. Sur le montant dépensé en 1935-36, $244,389.82 le furent pour les parcs, boulevards, etc., et $107,380.90 pour les terrains du Gouvernement, y compris Rideau Hall et le Conseil National des Recherches. Le développement de ces déboursés paraît dans les comptes de caisse, pages 174 et 175.

Le tableau sommaire suivant permet de comparer les recettes et les dépenses des parcs et des boulevards au cours des deux dernières années. Sur les $124,400 accordés à la Commission par le crédit 232, $17,000 furent alloués pour l'"Anse de Brown", le passage souterrain de la rue Elgin et des améliorations au Parc Strathcona, et les $12.30 restant inemployés sur cette somme furent reversés au crédit du Receveur Général.

—	1935-36	1934-35	Augmentation ou *Diminution
RECETTES—			
Subventions statutaires	$ 200,000 00	$ 185,500 00	$ 14,500 00
Crédits votés par le Parlement	17,000 00	10,000 00	7,000 00
Divers	24,199 93	28,165 60	* 3,965 67
Total	241,199 93	223,665 60	17,534 33
DÉBOURSÉS—			
Traitements et Salaires	158,689 74	142,719 88	15,969 86
Matériel	71,538 73	56,312 22	15,226 1
Achats de propriétés	5,100 00	7,000 00	* 1,900 00
Lutte contre les moustiques	1,800 00	1,500 00	300 00
Divers	7,261 35	6,225 49	1,035 86
Total	244,389 82	213,757 59	30,632 23
EXCÉDENT DES RECETTES SUR LES DÉBOURSÉS	.....	9,908 01	
EXCÉDENT DES DÉBOURSÉS SUR LES RECETTES	3,189 89		

La balance disponible du crédit 232, soit $107,400 fut employée pour les terrains du Gouvernement et les $19.10 restant inemployés, reversés au crédit du Receveur Général. Ce compte s'établit comme suit:

—	1935-36	1934-35	Augmentation ou *Diminution
RECETTES—			
Crédits votés par le Parlement	$ 107,400 00	$ 103,691 75	$ 3,708 25
Divers		202 50	* 202 50
Total	107,400 00	103,894 25	3,505 75
DÉBOURSÉS—			
Salaires aux contremaîtres, ouvriers, etc	60,343 89	54,937 60	5,406 29
Matériel, fournitures, réparations, etc	46,192 02	48,578 37	* 2,386 35
Divers	844 99	163 27	681 72
Total	107,380 90	103,679 24	3,701 66
EXCÉDENT DES RECETTES SUR LES DÉBOURSÉS	19 10	215 01	

Les prévisions de dépenses de la Commission pour les parcs, boulevards, etc. en 1935-36, tel qu'autorisé par le Gouverneur en Conseil, et les montants effectivement déboursés au cours de l'année sont comparés dans un état paraissant page 178.

LOI D'INDEMNISATION DES EMPLOYÉS DE L'ÉTAT

Les sommes versées aux "Provincial Workmen's Compensation Boards", ou payées directement par le Ministère des Chemins de Fer et Canaux, s'élevèrent à $199,837.20 portant à $4,427,731.45 le montant total des déboursés au 31 mars 1935. A cette même date, les déboursés des "Compensation Boards" et du Ministère s'élevaient à $4,356,183.81. Sur ce montant il restait à rendre compte d'une somme de $71,547.64.

Ci-après est le sommaire de l'état de caisse de l'année financière.

Balance entre les mains des "Compensation Boards" le 1er avril 1935		$ 71,547 64
Contribution du Gouvernement du Dominion pour 1935-36		218,691 04
Intérêts sur l'argent en banque		623 72
		290,862 40
Déduire—		
Déboursés	$ 229,288 63	
Intérêts payés au Dominion	623 72	
		229,912 35
Balance entre les mains des "Compensation Boards", le 31 mars 1936		60,950 05

Un sommaire des avances faites aux "Compensation Boards" paraît dans le Volume II, page «W» 11, et un état sommaire des dépenses engagées en vertu de la loi paraît à la page 197 de ce volume.

ENQUÊTES SUR LES PÊCHERIES INTERNATIONALES

Dans le volume II, page "FF" 15, paraît le développement des dépenses totales de l'année de la Commission chargée d'enquêter sur la pêche du flétan s'élevant à $49,781.73, dont $24,816.81 furent payés par le Gouvernement des États-Unis et $24,964.92 par celui du Canada. Depuis sa création, en 1924, les dépenses totales de la Commission se sont élevées à $591,165.83.

Pensions de vieillesse

Le Gouvernement du Dominion, pour sa quote-part, versa $16,764,483.87 aux provinces ayant passé des lois pour accorder des pensions de vieillesse, soit 75 p.c. du montant total payé à ce titre durant l'année. Le développement de ces dépenses, qui excèdent de $1,822,024.51 celles de 1934-35, paraît dans le volume II, page "F" 32. Les pensionnés qui, le 31 mars 1935, étaient au nombre de 101,051 se trouvaient être 108,415 le 31 mars suivant.

Une vérification d'épreuve faite dernièrement dans plusieurs provinces permit de réduire ou d'annuler plusieurs pensions qui n'avaient pas été accordées tel que prévu par les dispositions de la loi. Le Ministère des Finances effectuant une vérification plus efficace de ces dépenses, et plusieurs des recommandations faites par mon Bureau, au cours des sept dernières années, ayant été adoptées, l'on constata une amélioration sensible. La législation d'une province dispensant l'auditeur provincial de vérifier les paiements de pensions (voir rapport 1933-34, page lxxxv) a depuis été modifiée et les comptes de pensions sont maintenant soumis à sa vérification. Bien que dans cette même province les pensionnés ne soient pas encore tenus de fournir périodiquement des certificats indiquant leur situation de famille, et pécuniaire, ou toute autre circonstance pouvant influer sur le paiement de la pension, cet état de choses s'est modifié dernièrement et les résultats en sont satisfaisants.

Dans une autre province, mes recommandations des mois d'octobre et novembre 1935, relatives à des réductions ou à des annulations de pensions furent ignorées jusqu'au cours de l'été de 1936, entraînant des trop-payés qui doivent être à la charge de cette province.

Les règles suivies pour accorder ces pensions diffèrent suivant les provinces et, comme je le faisais remarquer dans mon dernier rapport, certains articles de la loi fédérale et des règlements pris en vertu de cette loi, ne sont pas interprétés de façon uniforme.

Plusieurs trop-payés ont résulté du fait que des ayants droit de soldats décédés recevaient en même temps une pension au titre militaire et une pension de vieillesse. Dans le cas des allocations aux vétérans de la guerre, le pensionné doit renoncer à la pension de vieillesse pour avoir droit à la pension militaire, et il semblerait opportun que quelques mesures analogues soient prises en ce qui concerne les pensions de guerre aux ayants droit de soldats.

Mes rapports sur ces vérifications et les remarques auxquelles elles donnèrent lieu sont transmis au Ministère des Finances.

Fonds de passages à niveau

La Commission des Chemins de fer paya à même ce fonds $127,719.46 contre $774,819.83, en 1934-35. Sur les $5,400,000, alloués conformément aux dispositions de la Loi des Chemins de fer, et les $500,000 prévus par un crédit spécial de 1934-35 pour la construction du viaduc de Hamilton, $5,827,678.26 avaient été déboursés, le 31 mars 1936, laissant disponible pour de nouvelles dépenses, un montant de $72,321.74.

Le développement des dépenses de l'année paraît aux pages 198 à 200 de ce volume.

Conseil des Recherches

Les dépenses du Conseil des Recherches s'élevèrent, au cours de l'année, à $522,615.38 (y compris $7,638.55 imputés au crédit 266 prévu pour les traitements, les reclassifications et les augmentations, et $14,976.83 autorisés par la Loi de la Déduction sur les traitements.) Les dépenses de 1934-35 n'avaient

été que de $391,953.48, soit une différence en moins de $130,661.90. Les dépenses de l'année comprennent deux montants virés au crédit de deux comptes spéciaux tenus par le Conseil, soit $44,619.08 au compte du Fonds fiduciaire et $1,925 à celui des membres correspondants.

Un sommaire des transactions faites à même les différents comptes de l'année est donné ci-après:—

Compte	Balance au crédit 1er avril 1935	Transactions de l'année 1935-36		Balance au crédit le 31 mars 1936
		Débits	Crédits	
Fonds fiduciaire	$ 32,739 84	$ 150,978 97	$ 145,843 90	$ 27,604 77
Fonds spécial	.....	23,292 27	23,292 27	
Membres correspondants	16,667 63	10,302 96	1,925 00	8,289 67
Redevances et brevets	.....	.....	1,384 39	1,384 39
Fonds de recherches sur les grains	125,000 00	21,790 07	6,790 07	110,000 00
"Pacific Science Congress Fund"	4,937 99	1,653 31	5 00	3,289 68
Total	179,345 46	208,017 58	179,240 63	150,568 51

Les soldes du compte du Fonds fiduciaire et de celui des Redevances et Brevets s'élevaient respectivement, le 31 mars 1936, à $27,604.77 et à $1,384.39 (Comptes publics, Bilan du Dominion, Annexe "P", page 15). Les soldes des comptes des membres correspondants, du Fonds des Recherches sur les grains et du "Pacific Science Congress Fund" s'élevant respectivement à $8,289.67, $110,000 et $3,289.68, ne paraissent pas dans le Bilan du Dominion. Le solde du Fonds des Recherches sur les grains est représenté par des obligations du Dominion d'une valeur nominale de $110,000, détenues par le Ministère des Finances. Ce compte est vérifié par mon Bureau.

Le développement des dépenses du Conseil des Recherches est donné dans le volume II, page "ZZ", 23 à 25, 34 et 35, et un sommaire des comptes relatifs aux recherches industrielles et scientifiques paraît aux pages 25 et 26.

Le Fonds spécial des Recherches sur les grains est géré conjointement par la Commission des grains et le Conseil des Recherches. Ce fonds ne donna lieu, au cours de l'année, à aucune transaction et, au 1er avril 1936, comme au 1er avril précédent, son solde était de $4,903.06 (Compte publics, Bilan du Dominion, Annexe "Q", page 16.)

Comptes du Yukon

Comptes du Gouvernement du Territoire.—Des états comparatifs des comptes du Gouvernement du Territoire du Yukon, y compris les comptes spéciaux de la vente des liqueurs, appuyés de pièces justificatives, établis tant d'après les états annuels du Trésorier du Territoire que d'après les états mensuels de revenus et de dépenses, me sont transmis pour vérification et paraissent aux pages 186 à 189 de ce volume.

Comme l'année précédente, le Gouvernement du Dominion versa une subvention de $60,000 au Conseil du Yukon pour les besoins locaux, etc. De 1932-33 à 1935-36, ces subventions furent respectivement de $105,000, $70,000, $60,000 et $60,000. Les bénéfices sur la vente des liqueurs furent, cette année, de $67,221.22, dont $60,000 ont été virés au compte du Trésorier du Territoire. Les bénéfices de 1934-35 avaient été de $51,306.64 et le virement de $50,000.

Les intérêts sur des découverts en banque s'élevant à $113.48 furent payés durant l'année. Dans mon dernier rapport, je faisais mention de paiements analogues qui fournissent encore matière à correspondance.

Comptes du Gouvernement fédéral.—Un état comparatif des revenus et des dépenses des différents ministères dans le Territoire du Yukon paraît dans ce volume, page 186.

Bien que les ministères du Revenu National et des Postes aient eu respectivement des augmentations de revenus de $22,101.84 et $4,829.56, la diminntion de $13,641.88 constatée dans le Ministère de l'Intérieur fit que l'augmentation nette des revenus de l'année ne fut que de $16,130.68. L'augmentation nette de dépenses, qui fut de $71,719.27, est due principalement à des déboursés de $35,861.27 faits par le Ministère de l'Intérieur en vertu des termes de la Loi sur la construction d'ouvrages publics supplémentaires, 1935, et à des augmentations de dépenses dans les ministères suivants: Mines, $18,996.28; Postes $5,581.68; Travaux publics, $9.921.63. L'excédent des dépenses sur les revenus fut de $308,680.74 contre $253,092.15 l'année précédente.

DÉPENSES EN CAPITAL

Sur les $6,683,894.07 prévus par la Loi de finances pour les dépenses en Capital, $6,536,553.65 furent dépensés. La discordance entre ce montant et celui de $6,544,153.61 paraissant dans les Comptes publics est due à ce qu'un paiement de $7,599.96, fait à même les $8,000 du crédit 244, y est inclus. Les sommes créditées durant l'année au Compte Capital provenant de ventes diverses, recouvrements, etc., s'élèvent à $27,032.68 et réduisent, tel qu'il ressort du tableau ci-après, les dépenses en Capital à $6,509,520.97.

Ministère	Volume II page	Dépenses	Recouvrements	Dépenses nettes
Marine—				
Programme de constructions navales	O–59		$ 4,930 47	$ * 4,930 47
Améliorations au chenal du St-Laurent	O–55	5,546,006 63	1,039 26	5,544,967 37
		5,546,006 63	*5,969 73*	*5,540,036 90*
Travaux Publics—				
Hôtel de la Légation, Tokyo	V–132	200,000 00		200,000 00
Améliorations au port de St-Jean	V–132	45,734 32		45,734 32
		245,734 32		*245,734 32*
Chemins de Fer et Canaux—				
Chemins de fer de la Baie d'Hudson et terminus	W–35	286,887 06	7,107 37	279,779 69
Canal de la Trent	W–39		150 00	* 150 00
Canal Welland	W–39		1,468 00	* 1,468 00
Canal de navigation Welland	W–37	457,925 64	12,?37 58	445,588 06
		744,812 70	*21,062 95*	*723,749 75*
* Montant au crédit. Total		6,536,553 65	27,032 68	6,509,520 97

Les montants correspondants de 1934-35 étaient: Dépenses, $7,107,416.50; Recouvrements $80,408.89; Total net des dépenses, $7,027,007.61.

Le 31 mars 1936, les sommes dépensées pour le chenal du St-Laurent, le chemin de fer et les terminus de la Baie d'Hudson, et le canal de navigation Welland étaient respectivement de $66,902,690.14, $52,021,831.31 et $131,-014,322.70 (Comptes publics, Bilan du Dominion, Annexes "H", "G" et "F", pages 13, 12 et 11).

Je tiens à rappeler les recommandations parues dans mon dernier rapport (page lxxxvii), tout particulièrement celle concernant la nécessité de faire, dans le Bilan, une révision et un ajustement des évaluations de certains biens immobiliers de la Couronne. Je suis toujours d'avis que cette question devrait être, le plus tôt possible, prise en considération.

VÉRIFICATION DES COMPTES-MATIÈRES ET DU MATÉRIEL

Conformément aux termes de l'article 47, alinéa I, paragraphe d, de la Loi du Revenu consolidé et de la Vérification, 1931, je demandai aux ministères de me communiquer des inventaires complets et certifiés de toutes les matières et équipements sous leur contrôle.

Le tableau suivant, établi d'après les états certifiés qui m'ont été transmis, donne la valeur des inventaires, ou portions d'inventaires des ministères, mais ne comprend pas le matériel et l'équipement du Ministère de la Défense Nationale, l'outillage et le matériel se trouvant dans certains établissements et laboratoires du Gouvernement, les objets, œuvres d'art, etc. exposés dans les musées ou aux Archives publiques et, sauf dans de rares exceptions, le mobilier, le matériel, etc. achetés par le Ministère des Travaux Publics pour différents Départements. Les travaux en cours d'exécution à l'Imprimerie du Roi y sont toutefois inclus.

Ministères	1935-36	1934-35	Augmentation	Diminution
Agriculture	$ 1,533,677 31	.....	$ 1,533,677 31	
Affaires indiennes	511,233 49	$ 251,183 84	260,049 65	
Chemins de fer et canaux	4,808,884 95	2,363,908 93	2,444,976 02	
Commerce	706,867 04	200,888 77	505,978 27	
Commission canadienne de la radio-diffusion	402,362 10	266,908 79	135,453 31	
Conseil Privé	993 02	924 71	68 31	
Etablissement des Soldats	161,715 32	122,354 78	39,360 54	
Finances	39,252 80	38,137 69	1,115 11	
Gendarmerie royale à cheval	258,081 18	264,271 17	.....	$ 6,189 99
Imprimerie et papeterie	373,144 23	329,327 82	43,816 41	
Intérieur	1,706,475 76	1,288,858 93	417,616 83	
Justice	2,377,210 35	2,475,267 15	.....	98,056 80
Législation	21,652 33	16,961 03	4,691 30	
Marine	8,596,794 63	633,286 32	7,963,508 31	
Mines	253,871 05	136,003 78	117,867 27	
Pêcheries	300,191 33	41,186 08	259,005 25	
Pensions	2,113,237 58	2,471,760 09	.....	358,522 51
Postes	2,015,746 57	1,697,144 01	318,602 56	
Revenu national	250,625 15	243,081 50	7,543 65	
Secrétaire d'Etat	33,488 97	.....	33,488 97	
Travaux publics	592,389 78	489,788 16	102,601 62	
Total	27,057,894 94	13,331,243 55	14,189,420 69	462,769 30
Augmentation nette	.....	.....	13,726,651 39	

L'augmentation de $14,189,420.69 est due au matériel du Ministère de la Marine, à celui se trouvant dans les ateliers et les magasins du Ministère des Chemins de fer et canaux, à Churchill, et à ce que des portions d'inventaires du Ministère de l'Agriculture et d'autres services, y sont inclus cette année pour la première fois.

Les inventaires transmis à mon Bureau ont permis de constater des améliorations dans plusieurs des ministères les plus importants, toutefois quelques services ont encore fourni des états incomplets principalement en ce qui concerne la certification et la valeur des objets mentionnés.

La vérification et un récolement partiel du matériel, des fournitures, des approvisionnements ou matières du Ministère de la Marine faits tant à Ottawa qu'à St-Jean (Nouveau-Brunswick), révéla des lacunes dans le contrôle administratif et la comptabilité comme aussi dans l'emmagasinage des matières qui n'est pas fait de façon satisfaisante. Mes remarques à ce sujet ont été transmises au Ministère. Une vérification étendue des comptes

et des dossiers des magasins du Ministère de la Défense Nationale à Ottawa est actuellement en cours et les remarques auxquelles elle pourra donner lieu seront transmises au Ministère.

La vérification annuelle du matériel et des écritures de l'Imprimerie du Roi est mentionnée dans cette Introduction, page lxix au chapitre "Imprimeur du Roi, comptes d'avances".

Tant dans un but d'économie que pour des raisons de bonne administration, je tiens une fois encore à insister sur l'opportunité que le Conseil du Trésor établisse des règlements applicables à tous les ministères qui, en facilitant la vérification des "comptes et registres" prévue à l'article 47 de la Loi du Revenu consolidé, permettraient d'exercer un contrôle plus effectif sur l'emploi des matières et du matériel appartenant au Gouvernement. Cette inspection des magasins du Gouvernement n'est pas limitée à l'inventaire des matières entreposées et au contrôle de leur réception, mais, tâche plus difficile, elle doit aussi en vérifier l'emploi par le Département. La vérification des marchandises périssables est particulièrement difficile car, à moins qu'elles ne soient soumises à un contrôle serré et à des inspections régulières, elles peuvent être employées pour des fins autres que celles prévues.

Matières en surplus et de rebut.—Le fonctionnaire du Comité de surveillance des contrats du Gouvernement en charge des matières de surplus ou de rebut m'a transmis des états concernant les transferts ou les ventes s'y rapportant. Le tableau suivant permet la comparaison de ces transactions au cours de ces deux dernières années.

—	1935-36	1934-35	Diminution
Transférés à d'autres ministères	$ 40,450 78	$ 196,809 78	$ 156,359 00
Ventes au public	69,797 25	82,963 31	13,166 06
Total	110,248 03	279,773 09	169,525 06

La diminution dans les transferts entre ministères est due à une réduction de $174,091.30 dans le Ministère des Chemins de fer et canaux, du fait que l'année dernière un item de $181,622.50 représentait le prix d'une drague que ce ministère avait vendue au Ministère de la Marine.

COMPTES PUBLICS

Conformément aux dispositions des articles 46 et 47 de la Loi du Revenu consolidé et de la Vérification, 1931, j'ai examiné et vérifié les comptes du Canada pour l'année financière terminée le 31 mars 1936. Le "Bilan", l'"État des Dépenses et des Revenus", l'"État Sommaire de Caisse", paraissant dans les Comptes publics de l'année, ont été comparés et trouvés en concordance avec les écritures et les comptes du Ministère des Finances. Durant l'année, ces comptes furent soumis à une vérification courante.

Sous réserve des observations qui suivent et des remarques paraissant dans différents chapitres de ce rapport, autant que j'ai pu m'en assurer d'après les explications qui m'ont été fournies, ces états sont un exposé fidèle des transactions de l'année, et le Bilan résumé ci-dessous donne la situation financière du Dominion au 31 mars 1936, telle qu'elle ressort des écritures.

BILAN

Le Bilan, tel que donné aux pages 2 et 3 des Comptes publics, est conforme à celui adopté en 1920, et tel qu'expliqué dans le discours du bugdet de cette même année, se résume comme suit:

ACTIF RÉALISABLE	$ 425,843,509 60	
PASSIF	3,431,944,026 63	
DETTE NETTE (non compris les intérêts courus)		$ 3,006,100,517 03
REPRÉSENTÉ PAR:—		
ACTIF NON RÉALISABLE	1,811,918 015 51	
FONDS CONSOLIDÉ (déficits accumulés)	1,194,182,501 52	
		3,006,100,517 03

ACTIF RÉALISABLE

Les montants paraissant à l'actif réalisable du Bilan sont ceux qui, d'après une définition adoptée en 1920, peuvent être immédiatement et facilement réalisés ou sont productifs d'intérêts. Cet actif, à l'exception de l'argent monnayé et des lingots d'or, paraît au Bilan du Dominion aux Annexes "A" et "E", pages 10 et 11.

Cet actif ne comprend ni les $8,484,965.59 d'arriérés dus au Gouvernement et dont m'ont fait rapport les différents ministères (voir page ci), ni les impôts payés, la valeur du matériel et de l'équipement d'un montant global de $27,057,894.94, ni aussi, à l'exception de la valeur des inventaires des deux comptes d'avances de l'Imprimeur du Roi, paraissant dans ce volume, pages 194 et 195, diverses autres valeurs réalisables mentionnées dans cette Introduction, page 161. Les intérêts courus sur les prêts et avances aux chemins de fer, compagnies de navigation, commission des ports, etc. donnés page 161, n'y sont également pas inclus.

Les chapitres suivants concernent différents comptes paraissent aux annexes de l'actif réalisable et méritent tout particulièrement d'attirer l'attention.

MONTANTS DUS PAR LES PROVINCES

L'état suivant, résumé des montants dus le 31 mars 1936 par les provinces, paraît dans le Bilan du Dominion, Annexes "A", "E" et "R", pages 10, 11 et 17.

Province	Prêts pour construction d'habitations (Annexe "A")	Prêts pour secours aux chômeurs (Annexe "A")	Divers (Annexes "A", "E" et "R")	Total
Alberta		$ 25,081,000 00	$ 468,750 00	$ 25,549,750 00
Colombie Britannique	$ 1,701,500 00	25,572,680 10		29,274,180 10
Ile-du-Prince-Edouard	31,500 00		782,402 33	813,902 33
Manitoba	1,095,000 00	15,504,855 23		16,599,855 23
Nouveau-Brunswick	648,700 00			648,700 00
Nouvelle-Ecosse	682,000 00		40,144 34	722,144 34
Québec	2,609,687 72		1,473,609 63	4,083,297 35
Saskatchewan		48,368,629 59	87,626 21	48,456,255 80
Total	6,768,387 72	116,527,164 92	2,852,532 51	126,148,085 15

Prêts pour la construction d'habitations.—Ces prêts, consentis conformément aux dispositions des lois de finances de 1919, 1920, 1921, 1922 et 1923, sont réduits, chaque année, par des remboursements s'établissant comme suit, en 1935-36:—Nouveau-Brunswick, $151,300; Nouvelle-Écosse, $75,000; Ile-du-Prince-Édouard, $1,500; Québec, $2,775,000. Les intérêts échus de l'année s'élevant à $446,854.85 ont été payés en totalité.

Prêts pour secours aux chômeurs.—Ces prêts furent faits conformément aux dispositions de plusieurs lois de secours, tel qu'il est expliqué dans cette Introduction, au Chapitre "Secours aux chômeurs", page lxxviii.

Divers.—Les montants paraissant à la colonne "Divers" sont les sommes dues par les provinces de la Nouvelle-Écosse, de lI'le du Prince-Édouard et de Québec et, tel qu'il appert à l'Annexe «R» du Bilan du Dominion, (page 17), représentent la contre-partie des montants dus par le Dominion pour les dettes de ces provinces. Ces montants sont inchangés depuis plusieurs années. Les sommes dues par la Province de l'Alberta proviennent de trop-payés de subventions pour lesquels elle donna au Dominion des bons du Trésor échus le 1er septembre 1935 (Rapport 1931-32, page lxxxviii), et qui furent renouvelés. Les obligations de la Province de la Saskatchewan sont dues à des avances pour des achats de grains de semence. Un remboursement de $118.90 sur le capital fut fait durant l'année, mais, d'après le Ministère des Finances, le 1er janvier 1936, les intérêts courus s'élevaient à $243,721.17.

Comptes d'obligations en portefeuille

Ce compte donne la balance de certaines obligations qui, en juin 1934, date de l'échéance de l'emprunt 1909-34, furent virées de la Caisse d'amortissement de cet emprunt à ce compte. Le 1er avril 1935, la balance de $3,903,738.60 représentait des obligations d'une valeur au pair de $3,898,757.14. Au cours de l'année, $3,244,463.47 de ces obligations furent vendues, au cours du marché, aux différentes Caisses d'amortissement des emprunts émis à Londres laissant, le 31 mars 1936, un solde de $659,275.13 représentant des obligations d'une valeur nominale de $713,527.30 (Bilan du Dominion, Annexe "E", page 11). Quand ces obligations auront été vendues, la balance restant au compte sera portée au compte "Prime, Escompte, et Change". Les $87,348.20 représentant les intérêts de ces obligations furent crédités aux revenus sur placemnets.

Loi des grains du Canada—comptes d'avances

La balance du compte d'avances de la Loi des grains du Canada était, le 1er avril 1935, de $9,545.62. Les frais de transport et les droits de pesage et d'inspection de la Commission des Grains du Canada, sur les grains expédiés aux élévateurs du Gouvernement, s'élevèrent à $557,621.15. Les remboursements sur ces avances s'élevèrent à $557,735.07, auxquels vint s'ajouter une somme de $8,803.37 représentant une erreur dans les écritures de l'année précédente, portant à $566,538.44 le montant payé. Le 31 mars 1936, le solde de ce compte était de $628.33. (Bilan du Dominion, Annexe "E", page 11).

Commission canadienne des prêts agricoles

Le capital-actions souscrit conformément aux termes de l'article 5, alinéa 2 de la "Loi modificatrice de la Loi sur les prêts agricoles canadiens, 1935" s'élève à $175,012 et comprend $26,567 souscrits pour des prêts sur seconde hypothèque, autorisés par l'amendement à la loi de 1934. Le capital-actions, autrefois détenu par les provinces et s'élevant à $207,946 fut acquis par le Dominion, conformément aux termes de l'article 5, alinéa 3 de la loi de 1935.

Les achats du Gouvernement au cours de l'année s'élevèrent à $7,550,000. Le 31 mars 1936, le Gouvernement avait en portefeuille $10,900,000 de ces obligations, (Bilan du Dominion, Annexe «A», page 10). L'article 16 de la Loi de 1935 autorisant ces achats, en limitait le montant à $50,000,000 "à quelque époque que ce soit".

Deux montants de $191,582.62 et $250,000 représentant respectivement les intérêts et les obligations achetées antérieurement au 31 janvier 1936 et les intérêts de 5% sur le capital-actions souscrit, furent encaissés et crédités aux intérêts sur placements.

Tel que prévu par l'article 13 de la Loi de 1935, les comptes de la Commission sont vérifiés par une société de comptables agrées, nommés par le Gouverneur en son Conseil.

CHEMINS DE FER NATIONAUX DU CANADA
PRÊTS TEMPORAIRES ET AUTRES AVANCES

La balance des prêts temporaires s'élevait, le 31 mars 1936, à $36,390,204.25, soit une augmentation sur l'année précédente de $2,505,790.84 (Bilan du Dominion, Annexe "B", page 10).

Les avances faites conformément aux termes de la Loi financière des Chemins de fer Nationaux du Canada, 1935, étaient de $54,714,530.64, dont $47,-421,464.80 représentant le déficit net du réseau en 1935 furent, dans la suite, imputés au Fonds consolidé, conformément aux termes du crédit 286 (supplémentaire). Les prêts temporaires concernant la gestion financière s'élevèrent à $87,044,725 et les remboursements à même ces avances et celles de l'année précédente à $91,832,000.

Conformément aux termes de la Loi sur la construction d'ouvrages publics supplémentaires 1935, $5,068,081.85 furent prêtés pour des achats de matériel. Les prêts consentis pour ces achats doivent être remboursés par des paiements annuels comprenant les intérêts (voir Bilan du Dominion, Annexe "B", page 10).

Des sommes d'un montant global de $15,748,921.00 paraissant dans le Bilan du Dominion, Annexe "E", page 11, représentent du matériel et des comptes ouverts des Chemins de fer du Gouvernement (placés actuellement sous le contrôle des chemins de fer nationaux du Canada et sont inchangés). Je rappellerai à ce sujet les remarques parues dans mes rapports de 1932-33 et 1934-35 (pages xcii et xciii) concernant la reclassification de ces montants comme actif courant.

Les avances faites aux différents projets des chemins de fer du Gouvernement classées comme actif non réalisable sont données dans le Bilan du Dominion, Annexe "L", page 13 et sont les mêmes que les années précédentes.

COMPTES D'AMORTISSEMENT D'ESCOMPTE

Le solde amortissable des escomptes et des commissions sur les emprunts, lancés depuis le 1er avril 1930 s'élevait à $35,283,876.28, déduction faite des virements annuels aux "Frais de gestion: compte des prêts", et des escomptes touchés sur différents bons du Trésor, virés aux intérêts de la dette publique, (Bilan du Dominion, Annexe "E", page 11). Antérieurement à 1930, les escomptes et les commissions étaient imputés en totalité aux dépenses de l'année où fut lancé l'emprunt. Ci-dessous est un résumé des transactions de l'année:

Solde débiteur le 1er avril 1935	$ 29,506,928 82	
Escomptes et commissions sur les prêts émis en 1935-36	9,569,964 49	
		$ 39,076,893 31
Déduire—Versements imputés aux frais de gestion, compte des prêts	3,274,922 82	
Escomptes sur différents bons du Trésor virés aux intérêts de la dette publique	578,797 63	
		3,793,017 03
Balance au débit le 31 mars 1936		35,283,876 28

AVANCES AUX GOUVERNEMENTS ÉTRANGERS

Les $6,525,000 et $23,969,720 avancés respectivement aux Gouvernements de la Grèce et de la Roumanie paraissent à l'actif réalisable du Bilan du Dominion, Annexe "C", page 10.

Conformément aux termes d'une entente conclue le 27 décembre 1923, le Gouvernement de la Grèce doit s'acquitter de sa dette par des versements annuels progressifs, dont le dernier échoit en 1948. Aucun paiement de capital ou d'intérêts n'ayant été fait depuis le mois de juin 1931, le 31 mars 1936, les arriérés de capital et d'intérêts étaient respectivement de $1,185,000 et $1,468,125.

Le Gouvernement de la Roumanie n'a fait aucun paiement d'intérêts; le 31 mars 1936, le montant dû s'élevait à $204,223.42.

Les gouvernements italien et russe doivent respectivement $702.52 et $55,571.82, inclus dans les placements divers et autres comptes (inactifs) paraissant au Bilan du Dominion, Annexe "N" page 15. Aucun paiement n'a été fait sur ces comptes durant l'année.

PRÊTS AUX COMMISSIONS DES PORTS

Au 31 mars 1936, les montants votés par le Parlement aux différentes Commissions des Ports et les paiements imputés à ces montants durant l'année, ainsi que les soldes restant dus et paraissant aux Annexes "A" et "N" du Bilan du Dominion, pages 10, 14 et 15, s'établissent comme suit:

Commissaires des ports	Prêts			Total autorisé le 31 mars 1936
	En 1935-36	Total le 31 mars 1936	Balance le 31 mars 1936	
ACTIF, PRODUCTIF (Bilan du Dominion, Annexe "A", page 10)—				
Montréal—(Total des prêts y compris les $2,000,000 remboursés ne pouvant pas être reprêtés)	$ 615,000 00	$ 61,134,000 00	$ 59,134,000 00	$ 69,250,000 00
New Westminster—(Total des prêts y compris les $16,625 remboursés ne pouvant pas être reprêtés)	.....	291,162 23	274,537 23	300,000 00
Vancouver	823,002 94	23,743,860 62	23,743,860 62	29,000,000 00
	1,438,002 94	*85,169,220 85*	*83,152,397 85*	*98,550,000 00*
ACTIF, IMPRODUCTIF (Bilan du Dominion, Annexe "M", page 15)—				
Chicoutimi	.....	3,538,600 00	3,538,600 00	3,538,600 00
Halifax	669,661 91	9,509,164 51	9,509,164 51	9,509,164 51
Montréal—Pont Jacques-Cartier, Intérêts garantis	482,000 00	2,503,675 00	2,503,675 00	2,503,675 00
Québec—(Total des prêts y compris les $50,000 remboursés ne pouvant pas être reprêtés)	32,075 08	26,343,247 01	26,293,247 01	26,625,000 00
St-Jean	755,792 78	13,465,307 18	13,465,307 18	15,000,000 00
St-Jean—Rachat à échéance de la dette garantie	114,045 92	580,485 10	580,485 10	580,485 10
Trois-Rivières	444,000 00	3,144,000 00	3,144,000 00	3,144,000 00
	2,497,575 69	*59,084,478 80*	*59,034,478 80*	*60,900,924 61*
Total	3,935,578 63	144,253,501 65	142,186,876 65	159,450,924 61

En plus de ces prêts, $81,760.97 paraissent au Bilan du Dominion, Annexe "N", page 15, et représentent des obligations émises par la Commission du Port des Trois-Rivières (ancienne Commission). De cette somme, il faut déduire $2,308.41 portés au crédit d'un fonds d'amortissement créé pour le remboursement de ces obligations. La nouvelle Commission du Port (établie en 1923) n'a pas assumé la responsabilité de ces avances.

Les $444,000 avancés à la Commission du Port des Trois-Rivières, prévus au crédit supplémentaire 301 devaient être employés à liquider les prêts faits par les banques pour des dépenses de capital.

Les prêts à la Commission du Port d'Halifax comprennent $118,985.80 avancés en vertu des termes du crédit 399 pour régler les réclamations d'un entrepreneur et $449,484.20 autorisés par le crédit 302 (supplémentaire), pour la liquidation de sommes prêtées par les banques pour des dépenses en capital.

Les $482,000 avancés durant l'année à la Commission du Port de Montréal, pour combler le déficit d'exploitation du Pont Jacques-Cartier, étaient autorisés par les crédits 242 et 297 (supplémentaire).

Les prêts à la Commission du Port de Québec comprennet les $17,100 prévus au crédit 398 "pour l'indemniser des jugements rendus contre elle, à la suite des dommages subis par des vaisseaux dans le bassin de la rivière".

Les $114,045.92 avancés à la Commission du Port de St-Jean pour effectuer des paiements de principal et d'intérêts sur des obligations de la Ville de St-Jean étaient prévus au crédit 243.

Le montant total des avances faites à la Commission du Port de St-Jean, le 31 mars 1935, mentionné dans mon dernier rapport, fut ajusté pendant l'année par un crédit de $42,000; ce montant avait été dépensé en 1933-34 pour l'enquête sur les travaux du Port et, par erreur, imputé aux avances prévues au crédit 344.

Le capital et les intérêts des prêts consentis par les banques à trois des Commissions pour le règlement des frais d'exploitation des années précédentes furent liquidés par le Gouvernement, tel qu'autorisé par les termes des crédits supplémentaires 303,304 et 305, et imputés au Fonds du Revenu consolidé. Conformément à cette entente $573,227.50, $508,828.08 et $44,000 furent payés respectivement aux Commissions des ports de Halifax, Québec et Chicoutimi.

D'après le Ministère des Finances, les montants d'intérêts courus et impayés par les différentes Commissions des ports s'élevaient, le 1er janvier 1936, à $26,727,313.09, soit une augmentation de $3,356,629.53 sur l'année précédente. Des informations sur ces arriérés sont données dans l'état intitulé "Intérêts accrus, Prêts et Avances", paraissant dans ce volume, page 161.

La Loi sur le Conseil des Ports Nationaux 1936, sanctionnée le 23 juin de la même année, prévoit la création d'une Commission nationale des ports, ayant sous sa juridiction différents ports du Canada. Cette loi est venue en vigueur à la suite d'une proclamation du Gouverneur en son Conseil en date du 1er octobre 1936.

Hôtel Royal des Monnaies et Essayerie du Dominion

Hôtel Royal des Monnaies du Canada.—Les balances des différents comptes d'achat de métaux, d'un montant global de $3,141,034.96, représentent le prix de revient des métaux destinés à la frappe. Ces balances paraissent à l'actif du Bilan du Dominion, Annexe "E", page 11. Conformément aux dispositions de l'article 19 du Chapitre 48, 21-22, Geo. V, je fis faire une vérification de la valeur des stocks de métaux et du numéraire (or, cuivre, nickel) se trouvant, le 31 décembre 1936, à la Monnaie, pour m'assurer, qu'à cette date, ces stocks concordaient avec les montants paraissant dans les livres de la Monnaie et aux Comptes publics. La valeur du stock détenu pour le compte des achats d'argent fut également examiné et évalué, sous réserve de l'argent en chlorure ou en solution, dont la valeur fut certifiée par les fonctionnaires de la Monnaie.

Tous les stocks de métaux sont portés dans les comptes au prix de revient. En ce qui concerne les stocks d'argent, il en résulte une surévaluation considérable, du fait que les pièces usagées sont retirées de la circulation pour leur valeur nominale et celles détériorées pour 75 pour cent de cette valeur. En plus de la monnaie nouvellement frappée, 2,900,558 onces d'argent fin détenues le 31 mars 1936, étaient portées en compte pour une somme de $3,048,701.33, bien que ne représentant à cette date qu'une valeur réalisable de $1,247,240.07.

Des états relatifs aux différents comptes d'achat paraissent dans ce volume, pages 180 et 181 et le développement des frais d'exploitation de la Monnaie, s'élevant à $248,570.41, paraît dans le volume II, page «F» 36. Les bénéfices réalisés sur les matières d'or et d'argent, l'affinage, la manutention et l'emmaganisage, etc. s'élevant à $1,174,265.11 sont donnés dans le volume II, page «F» 4.

Essayerie du Dominion.—Les écritures concernant les achats d'or effectués par l'Essayerie du Dominion de Vancouver furent soumises à une vérification courante par les fonctionnaires de mon Bureau. La balance de $50,901.65 paraissant au crédit de ce compte. le 31 mars 1936, (Bilan du Dominion, Annexe «E», page 11) représente, d'après le certificat du Directeur de la Monnaie, la valeur du stock d'or en mains à cette date. Il n'existait aucun stock au commencement de l'année financière.

Paiements nets pour les stocks achetés	$ 2,561,310 00	
Montants payés à l'affinerie et l'essaierie, transférés au Revenu casuel	9,060 07	
Frais de gestion transférés au Revenu casuel	2,738 63	
Frais de gestion transférés au Compte de manutention de l'or	29,814 71	
Profits transférés au revenu casuel	463 18	
Valeur de l'or expédié à la Monnaie		$ 1,472,912 43
Primes virées au compte "Prime, Escompte et Change"		1,069,652 07
Valeur de l'argent expédié à la Monnaie		9,920 44
Stock en main le 31 mars 1936		50,901 65
	2,603,386 59	2,603,386 59

Le développement des frais d'exploitation de l'année qui s'élevèrent à $14,634.31 paraît dans le Volume II, page "F" 37.

AVANCES POUR GRAINS DE SEMENCE ET DE SECOURS

Le 1er avril 1935, le solde débiteur de ce compte était de $2,952,476.71. Les encaissements de l'année s'élevèrent à $12,317.20, y compris $2,679.93 d'intérêts virés dans la suite au compte des intérêts sur placement. Une somme de $26,-921.03 fut annulée conformément aux dispositions de la loi concernant ces avances (Chap. 51, S.R.C. 1927), et la Province de Saskatchewan retint à titre de commission $2.50 sur les encaissements. Le solde débiteur de ce compte était de $2,915,915.91 le 31 mars 1936. Il paraît à deux annexes du Bilan du Dominion, à savoir $2,379,474.12 aux Comptes courants divers, Annexe "E", page 11, et $536,441.79 aux Placements divers et autres comptes (inactifs) Annexe "N", page 15.

ACTIF NON RÉALISABLE OU INACTIF

Cet actif s'élevant à $1,811,918,015.51, comprend les dépenses imputées au capital, les prêts aux chemins de fer et les autres placements improductifs ainsi que trois montants représentant des déficits provenant de défalcations, inclus dans une analyse de la dette nette faisant suite au Bilan du Dominion et donnée en détail aux Annexes "F" à "N", pages 11 à 15.

Les trois comptes établis relativement aux déficits provenant de défalcations sont: Obligations, Intérêts et Compte d'ajustement $16,593.52; Ministère des Mines, Compte provisoire, $11,208.45; Coupons Impayés—Compte d'ordre des emprunts émis à New-York, $45,738.50. Ces comptes ne représentant aucune valeur réalisable, le Parlement devrait voter les fonds nécessaires pour les imputer au Fonds du Revenu consolidé, conformément à la pratique ordinairement suivie.

«CANADIAN GOVERNMENT MERCHANT MARINE LIMITED»

Le 1er avril 1935, la balance impayée des avances faites à la "Canadian Government Merchant Marine Limited", s'élevait à $10,280,175.86. Les $311,822.26 provenant des bénéfices d'exploitation de l'année terminée le 31 décembre 1935, et un recouvrement de $200,000 sur des avances faites les années précédentes au fonds de roulement, réduisirent, le 31 mars 1936, les montants impayés à $9,768,353.60. (Bilan du Dominion, Annexe "M", page 14.)

CANADIAN NATIONAL (WEST INDIES) STEAMSHIPS, LTD.

Aux $5,560,458.11 dus par cette compagnie le 1er avril 1935, s'ajouta une avance de $179,158.48 prévue au crédit 295, pour des dépenses en capital de l'année terminée le 31 décembre 1935, portant au 31 mars 1936, le solde débiteur de la Compagnie à $5,739,616.59. (Bilan du Dominion, Annexe "N", page 14.)

Avant que des provisions n'aient été faites pour le paiement des items hors caisse et des intérêts sur les avances faites par le Gouvernement conformément aux termes du crédit 293, le déficit d'exploitation s'élevant à $269,969.17, fut imputé au Fonds consolidé.

PASSIF

Le passif de $3,431,944,026.63, paraissant au Bilan, ne comprend pas le passif éventuel représentant les garanties données par le Gouvernement, les intérêts courus mais non échus sur les prêts du Gouvernement, et les engagements pris par le Gouvernement en 1935-36 et impayés au cours de cette année.

L'état du passif éventuel, donné dans une note du Bilan et à l'Annexe "V", page 20, comprend $778,343,113.33 d'obligations entre les mains du public, dont le capital et les intérêts sont garantis; $216,207,141.67 d'obligations perpétuelles dont l'intérêt seul est garanti; $188,202,917.06 de garanties détenus par les banques à charte, et déposées par elle à la Banque du Canada; $45,377,472.55 de garanties pour la vente des grains, et $50,668,336.66 de garanties données aux banques pour des avances aux provinces et aux compagnies faites en vertu des lois de secours.

Le passif résultant de garanties données pour les transactions relatives à la vente des grains est, en partie, contrebalancé par les stocks de grains en mains qui, au cours du marché, furent évalués, le 31 mars 1936 à $24,428,053.86, laissant un passif net de $20,949,418.69.

Mes commentaires sur certains chapitres du passif paraissent dans les paragraphes suivants.

COMPTE PROVISOIRE DE CAISSE

Le solde créditeur de ce compte paraissant au passif du Bilan, Annexe "Q", page 16, s'élevait à $48,456.89. Ci-après sont les principales transctions de l'année:

Excédent de grains dans les élévateurs du Gouvernement—Sur les $22,-728.21, représentant le produit de la vente des grains en surplus, portés à ce compte depuis 1933-34, $8,803.37 furent payés pour des réclamations relatives à des déficits et la balance, soit $13,924.84, transférée au compte des excédents de grains des élévateurs du Gouvernement.

Chèques émis les années précédentes—Un chèque de $100,000, émis en 1928-29, en vue de l'achat d'un terrain pour la construction du bureau de poste de Maisonneuve fut crédité à ce compte et transféré, dans la suite, au revenu casuel. Un chèque de $70,438.49, émis en 1930-31, pour le règlement du transfert des Ressources naturelles à la province du Manitoba, fut également crédité à ce compte et, dans la suite, payé à cette province par un chèque émis par le Contrôleur du Trésor.

Ligne des Antilles—Déficit d'exploitation—Pour combler les déficits d'exploitation, les divers gouvernements des Antilles versèrent, conformément aux termes de la "West Indies Trading Agreement", un montant global de $24,333.34, qui fut remis à la "Canadian National (West Indies), Steamship Limited", en charge de ce service.

FONDS D'ASSURANCE DU SERVICE CIVIL

Au début de l'année financière, le solde créditeur de ce Fonds était de $9,213,211.52, auxquels vinrent s'ajouter $439,150.54 provenant de contributions et $558,055.89 d'intérêts à 6 pour cent sur la balance du Fonds. Déduction faite des $168,502.53 versés à la suite de décès, des $32,168.62 et des $806.03 payés respectivement par suite de résiliations de polices et de trop-payés remboursés, le solde créditeur du Fonds était, le 31 mars 1936, de $10,008,940.77. (Bilan du Dominion, Annexe "O", page 15).

DETTE FONDÉE

La dette fondée du Dominion, donnée dans le Bilan, Annexe "T", page 18, s'élevait le 31 mars 1936, à $3,211,347,008.32, contre $3,011,713,862.22, le 31 mars précédent, soit une augmentation de $199,633,146.10, s'établissant comme suit:

Emissions de nouvelles obligations, emprunts temporaires et bons du Trésor—		
Payable au Canada	$ 663,293,470 85	
Payable à New York	206,737,986 67	
		$ 870,031,457 52
Déduire—		
Rachats d'emprunts en 1935-36 (voir page lxix)	666,763,038 91	
Augmentation dans les caisses d'amortissement	3,636,256 26	
	670,399,295 17	
Moins:		
Montants divers, non compris dans Dette Fondée	983 75	
		670,398,311 42
Augmentation de la Dette fondée		199,633,146 10

Les comptes se rapportant au lancement et au rachat des emprunts furent vérifiés, tel que stipulé par l'article 46, alinéa 2, paragraphe "d" de la Loi du Revenu consolidé et de la Vérification, 1931, et ceux se rapportant aux valeurs remboursées ou annulées et aux réserves de titres non émis, furent également examinés conformément aux termes de l'article 47, alinéa 1, paragraphes "b" et "c" de cette même loi. La dette du Dominion relative à ces emprunts et les titres non émis en réserve ont été vérifiés en comparant avec les écritures de mon Bureau et les états certifiés de la Banque du Canada concernant les titres non emis, détenus au siège de la banque, et dans les agences, les certificats des graveurs.

Comme le demandent l'article 19, alinéa 2 de la Loi du Revenu consolidé et un arrêté en Conseil du 18 août 1931, des fonctionnaires de mon Bureau et du Ministère des finances firent conjointement la vérification de tous les titres rachetés ou non encore émis, d'émissions échues; ceux de ces titres n'étant plus nécessaires pour des fins de vérification ou de comptablité furent mis au pilon sous leur surveillance.

Les titres et les comptes s'y rapportant, dont il est fait mention au paragraphe précédent, sont résumés dans des états paraissant dans ce volume, pages 162 à 164 et 166 et 167.

La concordance entre les montants des valeurs non échues, le 31 mars 1935, tel que donné dans l'«État des valeurs rachetées et converties», (pages 162 à 164), et le montant total de la Dette Fondée, paraissant au Bilan, s'établit comme suit:

Total des obligations échues et à échoir le 31 mars 1936, y compris des montants divers d'un total de $233,837.94 (voir page 164).....		$ 3,269,749,790 61
Déduire—		
Montants divers, page 164 paraissant à d'autres Annexes.....	$ 233,837 94	
Montant des fonds d'amortissement déduits de la Dette Fondée, Annexe "T", page 19.....	58,168,944 35	
		58,402,782 29
Total de la Dette fondée paraissant à l'Annexe "T", page 19.....		3,211,347,006 32

Fonds des rentes viagères de l'État

Le montant au crédit de ce Fonds, donné au Bilan du Dominion, Annexe "O", page 15, est de $66,441,822.28 et le total global du passif, calculé par le Ministère du Travail, s'élève à $66,982,654.00, soit un excédent du passif sur l'actif de $540,831.72. L'excédent correspondant de l'année précédente était de $271,826.73 qui, en 1935-36, fut viré du Fonds consolidé à ce compte pour ajuster la réserve au 31 mars 1935.

Des états financiers de ce Fonds donnant un sommaire des transactions de l'année comme aussi le passif des encaisses le 31 mars 1936, paraissent dans ce volume, page 191.

Compte spécial des affaires indiennes

Fonds des provinces indiennes des prairies

Aucun paiement n'ayant été fait sur les prêts dus, le solde au crédit de ce compte est, comme l'année précédente, de $341.34 (Bilan du Dominion, Annexe "Q", page 16). Le Département m'a informé que les prêts impayés qui s'élèvent toujours à $57,517.69 sont considérés irrécouvrables et qu'il n'est pas possible de déterminer, d'après les écritures tant d'Ottawa que des agences, quel est le montant dû par chaque Indien ou chaque Bande.

Chèques émis sur lettres de crédit et impayés

Ce compte paraissant au passif du Bilan du Dominion, Annexe "Q", page 16, montrait, à la fin de l'année financière, un solde de $97,664.67, représentant la totalité des chèques impayés, émis sur lettres de crédit, entre le 1er avril 1934 et le 31 mars 1932.

Le montant global des chèques émis sur lettres de crédit, antérieurement au 1er avril 1924, qui, d'après les écritures de mon Bureau, dépasse $450,000 ne paraît pas au passif du Bilan. Les $952.72 nécessaires pour le paiement de ces chèques présentés à l'encaissement, au cours de l'année, furent imputés au compte du Fonds consolidé.

FONDS DE PENSION

Au 31 mars 1936, la balance au crédit de ce Fonds, tel que donné au Bilan du Dominion, Annexe "O", était de $8,361,022.29 soit, sur l'année précédente, une augmentation de $395,490.39 résultant des transactions suivantes:

Retenues sur les traitements des contributaires	$	359,493 97
Intérêts à 4 pour cent ajoutés semestriellement aux balances individuelles		321,241 02
		680,734 99
Moins—Versements		285,244 60
Augmentation		395,490 39

FONDS D'ASSURANCE DES ANCIENS COMBATTANTS

Au 31 mars 1936, la balance au crédit de ce compte paraissant au Bilan, Annexe "O", page 15, s'élevait à $14,676,571.91, soit, sur le solde du début de l'année financière, une augmentation de $1,188,687.58 due aux transactions suivantes:

Primes perçues		$	1,403,379 76
Paiements en cas de décès recouvrés			2,972 61
Intérêts, 4 pour cent sur le montant du Fonds			548,678 08
			1,955,030 45
Déduire:—			
Annuités payées	$ 246,931 41		
Montants payés en cas de décès	195,182 23		
Paiements pour invalidité	10,423 81		
Paiements pour polices résiliées	269,540 74		
Primes remboursées en vertu de l'article 10 de la Loi	44,264 68		
			766,342 87
Augmentation totale			1,188,687 58

FONDS DE RETRAITE

Fonds N° 2.—Au 31 mars 1936, la balance au crédit de ce compte était de $1,896,622.74 (Bilan du Dominion, Annexe "O", page 15), soit sur le début de l'année financière, une diminution de $41,201.03, représentant le montant de pensions de retraite payées pendant l'année.

Fonds N° 5.—La balance au crédit de ce fonds était au 31 mars 1936, de $49,207,175.92 (Bilan du Dominion, Annexe "O", page 15), soit une augmentation de $2,553,070.84 résultant des transactions suivantes de l'année:

Contributions, déduction faite des remboursements	$	2,309,626 76
Virement du Fonds consolidé d'un montant égal aux contributions de l'année 1934-35 (arrêté en Conseil, 16 juin 1927)		1,874,963 87
Intérêts, 4 pour cent jusqu'au 31 mars 1936		1,844,981 95
		6,029,572 58
Déduire—Montant des retraites payées en 1934-35		3,476,501 74
Augmentation		2,553,070 84

COMPTES FIDUCIAIRES

L'état suivant indique, au 31 mars 1936, les transactions de l'année et les soldes créditeurs de ces comptes paraissant au passif du Bilan, Annexe "P", pages 15 et 16.

Titre du compte	Solde créditeur 31 mars 1935	Transactions durant l'année 1935-36		Solde créditeur 31 mars 1936
		Débit	Crédit	
Chemins de fer nationaux du Canada—				
Emprunt pour matériel, 1923, Compte de rachat	$ 28,500 00	$ 1,481,500 00	$ 1,500,000 00	$ 47,000 00
Fonds de prévoyance des employés	1,191 71	1,535,708 16	1,535,245 56	729 11
Obligations garanties—Intérêts impayés	61,800 00	2,020,212 50	2,014,275 00	55,862 50
Commission Canadienne de la Radio: Fonds fiduciaire	844 79	332,719 10	372,644 39	40,770 08
Conseil national des recherches—				
Compte fiduciaire N° 1	32,739 84	145,361 25	140,226 18	27,604 77
Redevances et droits de brevets	.....	.....	1,384 39	1,384 39
Dépôt de garantie des entrepreneurs	1,013,854 33	1,543,560 00	2,080,599 70	1,550,894 03
Fonds des écoles publiques	2,675,672 54	.....	389 28	2,676,061 82
Fonds de secours de l'Empress of Ireland	996 21	4,154 47	4,073 80	915 54
Fonds Strathcona	500,000 00	.....	.....	500,000 00
Fonds de pension des pilotes—				
Colombie Britannique	71,790 19	23,763 51	39,090 11	87,116 79
District d'Halifax	118,281 44	8,594 73	14,480 18	124,166 89
District de St-Jean	55,523 18	7,816 61	10,587 35	58,293 92
District de Sydney	67,982 44	12,760 16	17,770 42	72,992 70
Pilotes invalides	155,751 77	23,965 99	34,873 15	166,658 93
Fonds des cadets du Collège Militaire royal	30,088 56	60,128 87	59,983 63	29,943 32
Fonds fiduciaires des Indiens	13,810,648 68	1,074,167 67	1,141,382 59	13,877,863 60
Fonds fiduciaire provincial de pension de la Gendarmerie royale à cheval du Canada	190,849 29	23,866 75	34,860 52	201,843 06
Fonds spécial et de garantie de l'Immigration	194,470 05	84,611 44	220,221 70	330,080 31
Jubilé d'argent du roi George V; campagne contre le cancer	.....	.....	400,000 00	400,000 00
Laboratoires de recherches sur les produits forestiers	6,504 98	9,130 18	12,037 50	9,412 30
Pensions et Hygiène—				
Pensions, etc	716,804 20	773,605 55	934,147 05	877,345 70
Gratifications pour services de guerre	148,358 47	1,927 02	63 43	146,494 88
Pontons de la cale sèche de Burrard	27,538 62	.....	3,232 18	30,770 80
Successions militaires: Fonds n° 1	112,102 86	6,673 07	6,391 48	111,821 27
Successions militaires: Fonds n° 2	5,164 95	3,984 05	810 75	1,991 65
Total	20,027,459 10	9,178,211 08	10,578,770 34	21,428,018 36
Déduire:—				
Placements pour les fonds des pilotes	440,300 00	$ 44,000 00	.....	484,300 00
Bilan du Dominion, Annexe "P", page 16	19,587,159 10	9,222,211 08	10,578,770 34	20,943,718 36

Fonds de pension des pilotes.—Un état sommaire des différents comptes de pension des pilotes paraît dans ce volume, pages 192 et 193. Les obligations ci-après du Dominion et des Provinces, déposés par le Ministère des Finances à la Banque du Canada, furent vérifiés à la fin de l'année.

Fonds	31 mars 1936	31 mars 1935	Augmentation
Colombie Britannique	$ 79,000 00	$ 59,000 00	$ 20,000 00
Pilotes invalides	158,000 00	152,000 00	6,000 00
Pilotes d'Halifax	120,500 00	115,500 00	5,000 00
Pilotes de St-Jean	55,000 00	51,000 00	4,000 00
Pilotes de Sydney	71,800 00	62,800 00	9,000 00
Total	484,300 00	440,300 00	44,000 00

Immigration: Fonds spécial de garantie.—Le 31 mars 1936, le solde créditeur de ce compte, tel que donné au Bilan, Annexe "P", page 15, était de $330,080.31 contre $194,470.05 à la fin de l'année précédente. Ci-après est un sommaire des transactions de l'année:

Balance au crédit du compte le 1er avril, 1935		$ 194,470 05
Ajouter:—Montants versés par les dépositaires		220,221 70
		414,691 75
Déduire:—		
Montants rendus aux dépositaires ou dépensés en leur nom	$ 71,843 49	
Montants provenant de confiscations, de dépôts, de recouvrements sur dépenses, etc., transférés au crédit du Receveur Général	12,346 29	
Paiement au Gouvernement Britannique pour la vente de maisons	55 00	
Montant provenant d'encaissements dus à des différences de prix dans les frais de passage	366 66	
		84,611 44
Balance au crédit du compte le 31 mars 1936		330,080 31

Fonds fiduciaire des Indiens.—Le 31 mars 1936, la balance au crédit de ce fonds s'élevait à $13,877,863.60 (Bilan du Dominion, Annexe "P", page 15), contre $13,810,648.68 le 31 mars précédent. Un état des dépenses et des revenus de ce compte est donné dans ce volume, page 183, et dans le volume II, pages 37 à 48, Annexe "I", se trouve un état des revenus et des dépenses des différentes Bandes d'Indiens.

Fonds de Prévoyance des Chemins de fer Intercolonial et de l'Ile du Prince-Edouard.—La balance de compte était, au 1er avril 1935, de $1,191.71 auxquels vint s'ajouter un montant de $1,535,000, représentant les contributions statutaires du Gouvernement, des employés des chemins de fer et les contributions spéciales des Chemins de fer nationaux. Les dépenses s'élevèrent à $1,535,462.60 laissant, le 31 mars 1936, une balance créditrice de $729.11. (Bilan du Dominion, Annexe "P", page 15.)

COMPTES DIVERS DES MINISTÈRES

En plus des comptes d'arrérages des divers ministères, je fis faire la vérification locale d'autres comptes qui ne sont pas compris dans les comptes publics et qui donnèrent lieu aux observations suivantes:

Arriérés en général

Il résulte de l'état comparatif, pages 222 et 223, établi d'après les renseignements qui m'ont été fournis par différents services, que ces arriérés qui, le 31 mars 1935, s'élevaient à $6,053,618.38 étaient, le 31 mars 1936, de $8,484,965.59, soit une augmentation de $2,431,347.21. Cet état, toutefois, ne comprend pas les montants que les investigations de mes fonctionnaires révélèrent avoir été chargés au Gouvernement fédéral par les provinces, contrairement aux clauses des ententes conclues entre elles et le Dominion pour remédier au chômage. Un examen annuel des livres des divers ministères fut fait par le personnel de mon Bureau afin de constater si, en fin d'année, les rapports transmis sont exacts. Chaque fois que les méthodes suivies n'ont pas été trouvées satisfaisantes, des recommandations ont été adressées aux services concernés.

L'augmentation la plus élevée d'arriérés, soit $1,877,504.04, représente des droits d'accise dont le Ministère du Revenu National a fait rapport pour la première fois. Ce montant comprend une somme de $1,593,325.29 représentant des droits d'accise, dont les receveurs des douanes des différents ports ont fait rapport au Ministère, et $284,178.75 de comptes irrécouvrables virés des écritures des bureaux douaniers aux comptes provisoires tenus au siège du Ministère.

Le montant des balances irrécouvrables, portées dans le compte provisoire antérieurement au 1er avril 1935, ne m'a pas été communiqué, mais le Service de l'Accise a convenu de me transmettre, à l'avenir, un état détaillé des montants lui étant dus.

Des augmentations ont été également constatées dans les ministères de l'Agriculture, des Chemins de Fer et Canaux, du Secrétariat d'Etat et de la Gendarmerie royale à cheval du Canada. L'augmentation de $36,581.85 du Ministère de l'Agriculture comprend une somme additionnelle de $12,665.00 due par le «Grimsby Cold Storage and Ice Company» et $17,561.44 d'arriérés des fermes expérimentales et du service de l'horticulture dont il a été fait rapport pour la première fois. L'augmentation de $306,515.65 du Ministère des Chemins de Fer et Canaux est due principalement à des arriérés de la «Hydro-Electric Power Commission of Ontario» pour des chutes d'eau qui lui sont louées. L'augmentation de $24,210.75 dans les arriérés du Secrétariat d'Etat provient, presque en totalité du fait que les montants dus par les greffiers de paix pour les droits de naturalisation perçus par eux sont plus élevés de $24,098.00. L'augmentation de $88,172.73 dans la Gendarmerie royale à cheval du Canada provient en grande partie des montants dus par la Nouvelle-Ecosse, dont elle a fait la police en 1935-36.

J'attirai l'attention du Secrétariat d'État sur ce que, le 31 mars 1936, les montants dus par les greffiers de paix s'élevaient à $92,523.54 et, dans la suite, je référai cette question au Conseil du Trésor (voir correspondance avec le Conseil du Trésor, page 257).

Bien que j'en fasse la demande depuis 1931, le Ministère du Revenu National ne m'ayant transmis encore aucun état d'arriérés d'impôts sur le revenu, au cours de l'année, j'écrivis au Conseil du Trésor lui demandant de soumettre ce cas au Ministère de la Justice. D'après la décision de ce Ministère dont il vient de m'être délivré ampliation, l'Auditeur Général a le droit de vérifier, autant qu'il le juge nécessaire, les comptes de l'impôt sur le revenu concernant les montants d'impôts dus par chaque contribuable et, s'il en existe, les amendes et les intérêts dus par le dit contribuable. Je pourrai, à l'avenir, inclure ces montants d'arriérés d'impôts sur le revenu dus à la Couronne.

Les arriérés en général considérés irrécouvrables s'élevaient, au 31 mars 1936, à $2,014,099.20. Le tableau ci-après permet la comparaison de ces arriérés au cours des deux dernières années.

Service	31 mars 1936	31 mars 1935	Augmentation ou *Diminution
Affaires Indiennes	$ 20,734 62	$ 19,950 47	$ 784 15
Affaires Extérieures	67 00	67 00	.....
Agriculture	41,075 82	30,076 69	10,999 13
Assurances	359 78	313 98	45 80
Chemins de fer et canaux	142,008 20	133,101 98	8,906 22
Commerce	40,277 20	40,374 32	* 97 12
Commission canadienne de la radio-diffusion	2,154 02	238 99	1,915 03
Défense Nationale	750,438 77	750,415 73	23 04
Etablissement des Soldats du Canada	10,377 67	10,361 67	16 00
Immigration et Colonisation	885 90	885 90	.....
Imprimerie et Papeterie	4,053 41	4,052 75	66
Intérieur	17,411 01	10,842 79	6,568 22
Justice	1,081 30	1,081 30	.....
Marine	6,368 36	5,188 72	1,179 64
Mines	91,364 38	91,919 04	* 554 66
Pêcheries	983 56	754 40	229 16
Pensions et Hygiène	223,473 51	213,691 07	9,782 44
Postes	27,161 61	27,161 61	.....
Revenu national	373,235 58	72,701 10	300,534 48
Secrétaire d'Etat	94,091 46	69,873 71	24,217 75
Travail	4,924 18	4,924 18	.....
Travaux publics	161,571 86	156,109 53	5,462 33
Total	2,014,099 20	1,644,086 93	370,012 27

L'augmentation des comptes irrécouvrables du Ministère du Revenu National est due principalement à la somme de $284,178.75, virée aux comptes provisoires, tel que mentionné ci-avant.

J'ai fréquemment attiré l'attention dans mes rapports précédents sur un grand nombre de comptes considérés irrécouvrables depuis de très nombreuses années, et je suggérai que l'on obtienne du Parlement l'autorisation nécessaire pour les annuler. Je crois comprendre que cette question est à l'étude mais, à ma connaissance, aucune mesure n'a encore été prise à ce sujet par le Conseil du Trésor.

Je suis toujours d'avis que l'on pourrait effectuer des économies considérables de deniers publics si les différents ministères usaient davantage des droits que leur confère la "Loi sur les dettes dues à la Couronne". Le Ministère du Revenu National a su tirer profit des termes de cette loi pour l'encaissement des arriérés d'impôts sur le revenu.

COMPTES FIDUCIAIRES DES AGENTS D'IMMIGRATION

Les balances des comptes fiduciaires des agents d'immigration, tenus dans différents bureaux en dehors d'Ottawa, représentant les dépôts faits conformément aux dispositions des différentes lois sur l'Immigration et l'Immigration chinoise (Chap. 93 et 95, S.R.C. 1927), ainsi que divers petits montants détenus provisoirement, avant règlement, par les agents d'immigration. Un sommaire de ces comptes pour 1935-36 est donné ci-dessous:—

Solde créditeur le 1er avril 1935	$	46,405 08
Ajouter:—Recettes moins remboursements effectués en 1935-36		87,375 35
		133,780 43
Déduire:—Montants transmis par les agents au siège du Ministère à Ottawa en 1935-36		119,793 70
Solde créditeur le 31 mars 1936		13,986 73

FONDS FIDUCIAIRES DES INDIENS

Un état du capital non échu et des arriérés de capital et d'intérêts sur les ventes de terres des indiens paraît dans ce volume, page 185. Ces arriérés qui se montaient le 1er avril à $1,674,923.68 n'étaient plus, le 31 mars 1936, que de $1,659,660.86 soit une diminution de $15,262.82.

Outre le montant de $1,659,660.86 dû sur les ventes de terres des indiens, la somme additionnelle de $190,860.20, dont le ministère a fait rapport, porte à $1,850,521.06 le total dû le 31 mars 1936, aux fonds fiduciaires.

—	Principal non échu	Principal et intérêts arriérés	Total
Ventes de bois et fermage		$ 6,514 54	$ 6,514 54
Prêts à même les fonds des bandes	$ 77,545 55	80,800 11	158,345 66
Ventes de terres et indemnités pour améliorations		26,000 00	26,000 00
Total	77,545 5	113,314 65	190,860 20

INTÉRÊTS COURUS SUR LES AVANCES ET PRÊTS AUX CHEMINS DE FER NATIONAUX, ETC.

D'après le Ministère des Finances, le 1er janvier 1936, les montants dus à la Couronne comme intérêts sur les prêts ou avances aux chemins de fer était de $588,744,978.71 contre $544,717,937.20 le 1er janvier 1935, soit une augmentation de $44,027,041.51. Un état donnant le montant des intérêts courus sur ces prêts et avances aux 1er janvier 1935 et 1936, ainsi que les augmentations ou diminutions afférentes à ces prêts ou avances, paraît dans ce volume page 161.

COMMISSION NATIONALE DES CHAMPS DE BATAILLE

Les recettes et les dépenses de la Commission ont été vérifiées sous ma direction, comme le stipulent les termes de l'article 14 du chapitre 57, 7-8 Edouard VII.

La balance entre les mains de la Commission était, le 1er avril 1935, de $23,964.10. Les recettes de l'année s'élevèrent à $75,004.47 et les déboursés à $70,131.78, laissant le 31 mars 1936 une encaisse de $28,836.79.

Le développement des recettes et des déboursés de la Commission, paraît dans ce volume, page 178.

RESSOURCES NATURELLES TRANSFÉRÉES AUX PROVINCES DE L'OUEST

Domaine de l'Etat.—Conformément aux dispositions de la "Loi des Remboursements" (Ressources naturelles), le Ministère de l'Intérieur remboursa une somme de $1,200.74 sur les argents déposés antérieurement au transfert de leurs ressources naturelles aux provinces.

Vente du matériel employé dans les réserves forestières.—La Province de l'Alberta versa une somme de $789.40, représentant le dernier paiement sur le matériel qui lui avait été cédé. Des mesures ont été prises pour encaisser les $16,380.67 que la Province de la Saskatchewan restait devoir le 31 mars 1936.

FONDS DE GARANTIE—MINISTÈRE DES POSTES

Au 1er avril 1935, la balance au crédit du Fonds était de $306,387.86; les intérêts perçus pendant l'année s'élevèrent à $12,496.45 et les retraits à $3,434.30, laissant, le 31 mars 1936, un solde créditeur de $315,450.01. Sur ce montant $275,290.72 d'obligations du Dominion, d'une valeur au pair de $294,000 sont détenues par le Ministère et furent vérifiées par moi. La balance, soit d'après les états du Ministère $40,159.29, est déposée à la Caisse d'épargne des Postes.

VÉRIFICATIONS SPÉCIALES

Outre la vérification courante des revenus et des dépenses des services du Gouvernement faite dans mon Bureau, les vérifications suivantes, statutaires et autres, furent effectuées dans plusieurs ministères, sous ma direction, et les remarques auxquelles elles purent donner lieu ont été transmises.

Affaires Indiennes.—Agences des Provinces des Prairies,—Vérification des comptes. Service forestier—Examen des comptes.

Agriculture.—Ferme expérimentale Centrale, Ottawa— Examen des méthodes comptables pour l'encaissement des revenus. Station expérimentale de Kapuskasing, Ont.—Vérification des comptes.

Chemins de fer et Canaux.—Loi d'indemnisation des employés de l'État—Vérification des montants versés par les Commissions d'indemnisation des employés à St-Jean, N.B. et à Winnipeg, Man. Locations et licenses—Vérification des comptes.

Commerce.—Poids et Mesures et services de l'électricité et du gaz, Saint-Jean (N.B.)—Vérification des comptes. Services d'inspection des poids et mesures, de l'électricité et du gaz et examen des garanties données par la Commission des Grains (Winnipeg, Man.)—Vérification des comptes. Inspection des bascules des élévateurs de grains et service d'inspection de l'électricité (Fort William, Ont.)—Vérification des comptes. Commission de l'Exposition canadienne, Londres, Angleterre—Examen des comptes. Conseil national des Recherches—Vérification de l'encaisse et des arriérés.

Finance.—Monnaie Royale du Canada, Ottawa. Inspection et vérification des lingots et des espèces. Fonds patriotique canadien—Vérification des comptes. Pensions de vieillesse—Vérification des comptes dans plusieurs provinces. Fonds du change—Vérification des comptes. Vérification des valeurs détenues, le 31 décembre 1935, pour le Ministère des Finances par la Banque du Canada.

Immigration et Colonisation.—Projet de colonisation dans l'Empire—Vérification des prêts pour frais de passage. Projet d'Établissement des 3,000 familles!Vérification des comptes. Projet de colonisation dans le Nouveau-Brunswick—Vérification des comptes.

Imprimerie et Papeterie.—Comptes-matières—Vérification des comptes et inspection générale.

Marine.—Pilotage, Agence maritime, et Bureaux de radio-diffusion, St-Jean, N.B.—Vérification des comptes. Division de la radio, Winnipeg, Man.—Vérification des comptes. Division de la radio, Fort William, Ont.—Vérification des comptes. Commission Canadienne de la radio-diffusion—Vérification de l'encaisse et des arriérés. Inspection générale et vérification des comptes, de l'équipement et du matériel.

Pensions et Hygiène.—Pensions payées au Canada pour la Nouvelle-Zélande—Vérification des paiements.

Postes.—Section financière—Examen général des comptes.

Secrétariat d'Etat.—Paiements faits au titre des réparations—Vérification des comptes.

Travail.—Secours aux chômeurs—Vérifications spéciales des comptes des provinces de l'Ontario et du Québec, des villes de Toronto, de Québec et autres municipalités. Fonds des rentes viagères de l'État—Vérification des comptes.

Ministères en général.—Vérification annuelle de l'encaisse, des revenus et des arriérés.

D'autres vérifications sont actuellement en cours, dont celle de l'équipement et du matériel du Ministère de la Défense Nationale, des comptes du restaurant du Parlement pour l'année financière 1935-36, et des comptes et des écritures du Ministère du Revenu National, à Montréal, relatives aux paiements des droits de douane et d'accise. La vérification des dépenses de secours payées

par les provinces de la Nouvelle-Ecosse, de la Saskatchewan et de la Colombie Britannique se poursuit également. Mes remarques concernant ces vérifications seront transmises aux ministères concernés.

Plusieurs des vérifications ci-devant mentionnées ont fourni matière aux chapitres suivants où sont expliquées dans d'autres chapitres de ce rapport.

Ministère des Finances

Fonds Patriotique canadien

Les comptes de ce Fonds furent vérifiés pour la période allant du 1er avril 1935 au 31 janvier 1936.

Le 1er avril 1935, la balance au crédit de ce Fonds était de $8,537.09. Les recettes durant la période precidée excédèrent les déboursés de $5,583.34. Des obligations municipales d'une valeur nominale de $4,125.93, furent vendues pour $1,650.37, soit une perte de $2,475.56, augmentant le crédit du Fonds d'une somme nette de $3,107.78. Le 31 janvier 1936, la balance au crédit du Fonds était de $11,644.87 représentée par un encaisse de $10,757.56 et des actions privilégiées de la "Standard Reliance Assets, Limited", portées dans les livres pour une valeur de $887.31.

Il est à prévoir que d'ici peu le Fonds sera aboli et qu'une vérification finale en sera faite.

Fonds du change

Tel que prévu à l'article 9 de la Loi sur le Fonds du Change (Ch. 60, 25-26, Geo. V), je vérifiai le compte spécial du Ministre des Finances à la Banque du Canada. D'après les explications qui m'ont été fournies au cours de cette inspection, à mon avis, "les opérations ont été conformes aux dispositions de la présente loi et les écritures du dit compte en indiquent fidèlement et clairement l'état".

Ministère des Postes

Vérification de la Comptabilité

Je fis faire, dans la section financière, la vérification de la comptabilité relative aux écritures du grand livre et celle des frais de poste payés comptant. J'adressai au Ministère certaines recommandations qui, à mon avis, lui faciliteraient la tenue de ces écritures, ainsi que la préparation des états.

Secrétariat d'État

Paiements au titre des Réparations

Aucun paiement ne fut fait durant l'année. La balance entre les mains du séquestre était de $5,146.27, le 31 mars 1935, et fut portée à $5,177.13 par suite d'un montant de $30.86 d'intérêts. Les montants impayés, le 31 mars 1936, étaient de $3,057.64.

Ministère du Commerce

Exposition du Canada à Londres.

Afin de m'assurer si les intérêts du Trésor fédéral étaient suffisamment sauvegardés, je fis vérifier les écritures de la Commission de l'exposition du Canada à Londres (Angleterre). A la suite de cette vérification, je fis plusieurs recommandations qui, à mon avis, si elles étaient adoptées, permettraient d'exercer un contrôle plus serré sur les revenus, les dépenses et le stock en main.

ADMINISTRATION DE LA LOI DU SERVICE CIVIL ET DE LA LOI DES PENSIONS DU SERVICE CIVIL

Positions ne ressortissant pas à la loi et salaires courants.—En 1934, j'attirai l'attention du Conseil du Trésor sur l'impossibilité de s'assurer si les fonctionnaires nommés à ces positions étaient classifiés conformément aux règlements de la Commission du Service Civil et si, dans chaque cas, le traitement était payé après avoit été autorisé par le Gouverneur en son Conseil Je suggérai, soit d'attacher un certificat au bordereau de paye, soit de modifier les règlements actuellement en vigueur. (Voir correspondance avec le Conseil du Trésor, page 254).

Traitements des médecins et des infirmières des Affaires Indiennes.—Dans la correspondance échangée à ce sujet avec le Conseil du Trésor (page 255) je fais remarquer que les traitements payés aux docteurs et aux infirmières ne sont pas tels que prévus par la classification. En outre, avec l'autorisation du Département, les médecins recoivent, en plus de leur traitement, des honoraires qui dans plus d'un cas font que leur rémunération excède celle prévue pour leur position.

Secrétaire particulière nommée à titre permanent.—Le 1er janvier 1934, une employée temporaire, classe 4, de l'Établissement des Soldats, était nommée secrétaire particulière du Ministre du Travail. Le 18 juillet 1935, le Conseil du Trésor, en vertu des termes de la Loi d'Établissement des soldats, en vigueur depuis le 5 juillet 1935, autorisait qu'elle soit retransférée à titre permanent à la Commission d'Établissement des soldats. Je m'objectai à ce que cette employée soit ainsi transférée et le Conseil du Trésor approuva mon point de vue.

Indemnité de vivres incluse en calculant la pension, bien que la dite indemnité ne soit pas une portion du traitement prévu pour la position.—Un arrêté en Conseil du 26 mars 1936, autorisait d'inclure l'indemnité de vivres dans le montant de la pension du Commissaire de l'or du Yukon. Cette indemnité n'ayant jamais été considérée comme pouvant s'ajouter au traitement, pour établir le montant de la pension de son prédécesseur, ou de tout autre fonctionnaire du Yukon, je m'objectai à ce que la pension soit payée en se basant sur ces deux montants tant qu'il n'aurait pas été décidé que l'indemnité de vivres pouvait être régulièrement ajoutée au traitement. Malgré mes objections, la pension annuelle a été établie et payée d'après le traitement et l'indemnité.

Employés recevant le salaire courant contribuant au fonds de pension.—Quelques employés occupant des positions pour lesquelles la classification du Service Civil prévoit un salaire courant, furent admis comme contributaires au fonds de pension, du fait que le Gouverneur en Conseil autorisait un traitement annuel. Le 23 mai 1936, le Ministère de la Justice fut d'avis que ces employés ne recevaient pas un "salaire annuel fixe" d'après les termes de la Loi de Pensions du Service Civil et, par suite, ne pouvaient être contributaires au Fonds de pension. Aucune mesure n'a jusqu'à présent été prise soit pour qu'ils puissent régulièrement devenir contributaires soit pour rayer leurs noms des listes de pensionnés.

Manque d'uniformié.—En calculant les rémunérations additionnelles pour les fins de loi des pensions, je fis remarquer au Sous-ministre des Finances que quelques ministères ne considéraient pas que les paiements supplémentaires autorisés par les termes de l'article 17 de la Loi du Service Civil soient "salaires" au point de vue de la Loi de Retraites du Service Civil, alors que dans d'autres ministères, la contribution au fonds de pension est calculée sur cette rémunération. Aucune mesure n'a encore été prise pour assurer sur ce point l'uniformité dans le service.

APPLICATION DE LA LOI DU REVENU CONSOLIDÉ ET DE LA VÉRIFICATION

Depuis la publication de mon dernier rapport, aucune de mes décisions ne fut infirmée par le Conseil du Trésor ou ne lui a été référée. M'étant objecté toutefois à divers paiements, faits par les départements ou les Commissions, qui me semblaient entachés d'irrégularités, j'en avisai le Conseil du Trésor quand les ajustements ou les remboursements n'étaient pas effectués. Le bien fondé de mes objections fut généralement reconnu ou, sauf dans de rares cas encore à l'étude, les départements concernés obtinrent l'autorisation nécessaire pour régulariser les paiements.

Les termes des lois suivantes ont encore étendu le champ de mes vérifications.

Loi du Fonds du change, 1935, Chap. 60.

Loi canadienne sur la radio-diffusion, 1936, Chap. 24.

Loi sur le Conseil des Ports nationaux, 1936, Chap. 42.

Les comptes de l'ancienne Commission de la radio-diffusion étaient soumis à ma vérification, d'après les termes de la Loi du Revenu consolidé.

BUREAU DE L'AUDITEUR GÉNÉRAL

Personnel.—Le nombre des employés de mon Bureau qui, en mars 1935, était de 216 n'était plus, le 1er mars 1936, que de 214, dont 116 employés hommes, soit une augmentation de 3 au cours de l'année. Des sept employés permanents ayant quitté le bureau au cours de l'année, trois prirent leur retraite, conformément aux termes de la Loi de Pensions. Le pourcentage de congés avec traitement, de congés spéciaux ou de maladie qui, l'année précédente n'avait été que de 2·29% fut, cette année, de 3·51%

Lois du Cens électoral fédéral et des Élections fédérales.—Conformément aux dispositions de ces lois, je dois taxer et payer les comptes afférents aux élections et au cens électoral. Le coût des élections de 1935, y compris les frais d'inspection et de révision des listes électorales, faites en vertu de la loi du cens électoral, s'élevait, le 31 octobre dernier, à environ $3,223,900. soit, sur les élections de 1930, une augmentation de près de $902,350. due surtout aux changements apportés dans la préparation et la révision des listes électorales, autorisées par la Loi du cens électoral de 1934. La taxation et le paiement de ces comptes au cours des deux dernières années nécessitèrent, en plus de mon personnel ordinaire, cinquante-neuf fonctionnaires temporaires, dont la plupart furent employés pendant environ trois mois.

Le nombre des comptes payés et des chèques envoyés fut d'environ 150,000. Le temps nécessaire pour la vérification de ces comptes et l'émission de chèques en faveur de chacun des fonctionnaires d'élection, occasionna un délai dans les paiements qui, à l'avenir, je l'espère, pourra être, considérablement réduit. Une nouvelle méthode de paiement actuellement à l'étude, permettra, je crois, avec un moins grand nombre d'employés, un règlement plus rapide, tout particulièrement pour le paiement des loyers des bureaux de scrutin, et des comptes des sous-officiers rapporteurs et des greffiers; leur nombre est d'environ cent mille.

REMARQUES GÉNÉRALES

La vérification des revenus et des dépenses a été cette année plus étendue que les années précédentes. Afin de faciliter et de rendre encore plus efficace l'administration, il serait à recommander que les écritures de certaines transactions du Gouvernement soient tenues d'après les méthodes commerciales.

Je désire appeler particulièrement l'attention sur diverses améliorations suggérées dans mes rapports précédents qui, mises en vigueur au cours de l'année, ou devant l'être sous peu, facilitent l'administration tout en sauvegardant plus efficacement les intérêts du Trésor. Ce sont:—

1. Restaurant du Parlement—Les comptes sont maintenant vérifiés à dater du 1er avril 1935 (voir page 256).
2. Achat et frais d'entretien des automobiles. Tout achat d'automobile ou de véhicule à traction mécanique doit être autorisé par le Conseil du Trésor. (voir page lxv).
3. Pensions de vieillesse—Ces pensions sont accordées plus conformément aux termes et à l'esprit de la loi les prévoyant. (voir page lxxv).
4. Retraites militaires—Des mesures ont été prises pour que les membres de l'armée active ne puissent toucher, en même temps, un traitement et la totalité de leur pension. (voir page lxxiv).
5. Impôt sur le Revenu—La vérification en sera faite à dater de 1935 (voir page cii).
6. Frais de déplacements et avances. Les nouveaux règlements du Conseil du Trésor permettent une vérification plus satisfaisante et plus efficace de ces déboursés (voir page lxxvii).
7. Cautionnement des fonctionnaires—Le Gouvernement assume maintenant ces risques (voir page lx).

En outre, il serait de l'intérêt du Gouvernement de prendre une décision relativement aux questions suivantes:—

1. Établir un état de tous les biens meubles de la Couronne et instituer un contrôle sur leur gestion par les ministères, tel que mentionné dans mes rapports précédents (Rapport 1933, page cii).
2. Établir une liste générale des pensionnés, donnant le montant de leur pension, de leur traitement, etc. (Rapport 1933, page c).
3. Passer des règlements permettant un contrôle et une surveillance plus efficaces sur les achats de matériel, d'équipement, etc. (voir page lxxxix).
4. Annuler les montants irrécouvrables dus à la Couronne. (voir page lxxxix).

En plus des recommandations ci-dessus, je tiens à rappeler les observations parues dans mes rapports précédents sur l'opportunité que le Conseil du Trésor réglemente "les rentrées et la comptabilité des deniers publics". Les règlements concernant cette question datant du 30 décembre 1880 ne sont plus adaptés à la situation actuelle et devraient être modifiés en ayant en vue les termes de la Loi de Vérification de 1931. Cette question devrait être prise sérieusement en considération car, à mon avis, bien qu'un Comité ait été nommé en 1933 pour étudier, dans les différents ministères, les revenus et faire un rapport sur leurs méthodes de gestion, de comptabilité et de contrôle, aucune disposition n'a encore été prise pour la mise en pratique du rapport du Comité qui date du 24 octobre 1934.

GEORGES GONTHIER,
Auditeur Général.

OTTAWA, le 5 décembre 1936.

1935-1936

AUDITOR GENERAL'S REPORT

APPROPRIATION AND EXPENDITURE STATEMENTS

REVENUE STATEMENTS

RAPPORT DE L'AUDITEUR GÉNÉRAL

ÉTATS DES CRÉDITS ET DES DÉPENSES

ÉTATS DES REVENUS

APPROPRIATION AND EXPENDITURE STATEMENTS
1935-1936

SUMMARIZED STATEMENT OF GRANTS AND EXPENDITURE, BY SERVICES

See — Voir — Page	Service	Grants— Voted — Votés	Statutory — Statutaires
	General — En général		
	Adjustment of War Claims—		
75	National Defence	$ 68,707 00	.....
134	Secretary of State	21,000 00	.....
		89,707 00	.....
49	Administration of Justice	53,621 61	$ 2,107,097 77
68	Advances to Harbour Commissioners	.....	2,309,962 71
17	Agriculture	7,240,795 60	750,000 00
74	Aviation	4,302,900 00	.....
26	Charges of Management (including $3,576,857.81 Loan Account)	199,989 00	3,683,010 69
	Civil Government (for expenditure by departments *see* comparative statement, page 12)	9,112,250 10	323,848 42
43	Dominion Lands and Parks	1,729,412 99	2,632 77
23	External Affairs	616,000 00	38,272 79
33	Fisheries	1,547,378 00	159,966 20
	Government of the Northwest Territories—		
43	Interior	244,000 00	.....
75	National Defence	249,425 00	.....
		493,425 00	.....
43	Government of the Yukon Territory	102,000 00	.....
36	Immigration and Colonization	1,211,611 00	.....
38	Indians	4,460,000 00	242,853 37
26	Interest on Public Debt	.....	134,549,169 45
54	Labour	389,900 00	248,784 04
27	Labour—Finance	2,000 00	.....
		391,900 00	*248,784 04*
	Legislation—		
57	The Senate	198,501 50	291,417 65
58	House of Commons	633,887 64	851,403 05
59	Library of Parliament	73,498 00	.....
59	General	75,000 00	.....
59	Elections	.....	1,023,134 54
		980,887 14	*2,165,955 24*
63	Lighthouse and Coast Service	2,353,220 00	.....
139	Mail Subsidies and Steamship Subventions	2,431,258 26	.....
71	Mines and Geological Survey	512,802 00	.....
	Miscellaneous (for expenditure by departments, *see* statement, page 15)	37,891,751 43	9,575,170 68
	Miscellaneous Charges—paid direct from Consolidated Fund (details shown on page 16)	.....	2,834,039 36
	National Defence—		
74	Militia Services	10,651,000 00	.....
74	Naval Services	2,395,000 00	.....
74	General	2,001 17	.....
		13,048,001 17	.....
	Carried forward	88,768,910 30	158,990,763 49

ÉTATS DES CRÉDITS ET DES DÉPENSES
1935-1936

SOMMAIRE GÉNÉRAL, PAR SERVICE, DES CRÉDITS ET DES DÉPENSES

Crédits	Expenditure — Dépenses			
Total	Under Grants — En vertu de crédits	Debited to Sundry Accounts — Débitées à divers comptes	Total	Grants not used — Crédits non-employés
$ 68,707 00	$ 54,843 35	.....	$ 54,843 35	$ 13,863 65
21,000 00	21,000 00	.....	21,000 00	
89,707 00	*75,843 35*	.....	*75,843 35*	*13,863 65*
2,160,719 38	2,150,577 69	.....	2,150,577 69	10,141 69
2,309,962 71	.....	$ 2,309,962 71	2,309,962 71	
7,990,795 60	7,275,803 66	.....	7,275,803 66	714,991 94
4,302,900 00	3,777,319 58	.....	3,777,319 58	525,580 42
3,882,999 69	3,860,860 88	.....	3,860,860 88	22,138 81
9,436,098 52	9,277,172 33	.....	* 9,277,172 33	158,926 19
1,732,045 76	1,691,859 67	.....	1,691,859 67	40,186 09
654,272 79	638,244 27	.....	638,244 27	16,028 52
1,707,344 20	1,576,534 18	.....	1,576,534 18	130,810 02
244,000 00	217,996 66	.....	217,996 66	26,003 34
249,425 00	249,349 64	.....	249,349 64	75 36
493,425 00	*467,346 30*	.....	*467,346 30*	*26,078 70*
102,000 00	96,902 88	.....	96,902 88	5,097 12
1,211,611 00	1,123,991 05	.....	1,123,991 05	87,619 95
4,702,853 37	4,702,181 72	.....	4,702,181 72	671 65
134,549,169 45	134,549,169 45	.....	134,549,169 45	
638,684 04	516,730 04	.....	516,730 04	121,954 00
2,000 00	1,651 45	.....	1,651 45	348 55
640,684 04	*518,381 49*	.....	*518,381 49*	*122,302 55*
489,919 15	483,193 35	.....	483,193 35	6,725 80
1,485,290 69	1,463,080 79	.....	1,463,080 79	22,209 90
73,498 00	73,258 58	.....	73,258 58	239 42
75,000 00	54,577 00	.....	54,577 00	20,423 00
1,023,134 54	1,023,134 54	.....	1,023,134 54	
3,146,842 38	*3,097,244 26*	.....	*3,097,244 26*	*49,598 12*
2,353,220 00	2,315,983 49	.....	2,315,983 49	37,236 51
2,431,258 26	2,426,483 80	.....	2,426,483 80	4,774 46
512,802 00	504,883 12	.....	504,883 12	7,918 88
47,466,922 11	40,041,435 80	1,625,615 92	41,667,051 72	5,799,870 39
2,834,039 36	2,834,039 36	.....	2,834,039 36	
10,651,000 00	10,141,230 22	.....	10,141,230 22	509,769 78
2,395,000 00	2,380,017 80	.....	2,380,017 80	14,982 20
2,001 17	1,928 91	.....	1,928 91	72 26
13,048,001 17	*12,523,176 93*	.....	*12,523,176 93*	*524,824 24*
247,759,673 79	235,525,435 26	3,935,578 63	239,461,013 89	8,298,659 90

SUMMARIZED STATEMENT OF GRANTS AND EXPENDITURE, BY SERVICES—Con.

See — Voir — Page	Service	Grants— Voted — Votés	Grants— Statutory — Statutaires
	General–Con. — **En général**–Suite		
	Brought forward	$ 88,768,910 30	$ 158,990,763 49
79	National Revenue	9,786,708 00	85,389 21
62	Ocean and River Service	2,932,460 00	.....
52	Penitentiaries	2,830,947 75	1,230 00
	Pensions—		
27	Finance	15,672 00	17,060,257 44
81	Pensions and National Health	42,477,023 00	1,310 232 02
131	Royal Canadian Mounted Police	8,180 30	227,283 00
		42,500,875 30	*18,597,772 46*
81	Pensions and National Health	11,788,025 00	.....
84	Post Office	30,256,653 00	.....
87	Public Printing and Stationery	136,565 13	.....
90	Public Works—Chargeable to Income	15,932,200 00	560,317 71
103	Public Works—Chargeable to Collection of Revenue	662,200 00	.....
	Railways and Canals—		
120	Deficit of Canadian National Railways, etc	50,758.464 80	.....
	Railways and Canals—Chargeable to Income—		
123	Canals	520,366 30	.....
123	Miscellaneous	313,149 00	265,206 38
		51,591,980 10	*265,206 38*
124	Railways and Canals—Chargeable to Collection of Revenue	2,749,488 89	1,106 65
131	Royal Canadian Mounted Police	5,905,595 75	.....
	Scientific Institutions—		
42	Interior	363,509 42	.....
63	Marine	360,000 00	.....
		723,509 42	.....
136	Soldier and General Land Settlement	1,166,313 28	.....
63	Steamboat Inspection	133,072 00	.....
26	Subsidies to Provinces	.....	13,768,953 24
27	Superannuation	7,780 00	828,475 75
138	Trade and Commerce	4,645,786 72	193,133 12
	Unemployment Relief—		
45	Interior	.....	183,221 02
54	Labour	.....	41,284,099 99
71	Mines	.....	14,999 20
75	National Defence	.....	8,317,645 66
104	Public Works	.....	16,811 94
140	Trade and Commerce	.....	18,900 00
		.....	*49,835,677 81*
	Public Works Construction Act, 1934 and allocated from S.P.W.C. Act, 1935—		
38	Indian Affairs	.....	320,312 39
46	Interior	.....	1,194,815 49
66	Marine	.....	6,123,989 45
76	National Defence	.....	2,192,915 11
105	Public Works	.....	23,958,367 42
126	Railways and Canals	.....	111,016 87
		.....	*33,901,416 73*
	Carried forward	272,519,070 64	277,029,442 55

SOMMAIRE GÉNÉRAL, PAR SERVICE, DES CRÉDITS ET DES DÉPENSES—Suite

Crédits	Expenditure — Dépenses			
Total	Under Grants — En vertu de crédits	Debited to Sundry Accounts — Débitées à divers comptes	Total	Grants not used — Crédits non-employés
$ 247,759,673 79	$ 235,525,435 26	$ 3,935,578 63	$ 239,461,013 89	$ 8,298,659 90
9,872,097 21	9,752,458 47	.....	9,752,458 47	119,638 74
2,932,460 00	2,706,710 92	.....	2,706,710 92	225,749 08
2,832,177 75	2,376,651 22	.....	2,376,651 22	455,526 53
17,075,929 44	17,075,929 40	.....	17,075,929 40	04
43,787,255 02	43,308,831 67	.....	43,308,831 67	478,423 35
235,463 30	235,430 88	.....	235,430 88	32 42
61,098,647 76	*60,620,191 95*	.....	*60,620,191 95*	*478,455 81*
11,788,025 00	11,110,018 28	.....	11,110,018 28	678,006 72
30,256,653 00	29,479,574 22	.....	29,479,574 22	777,078 78
136,565 13	125,095 74	.....	125,095 74	11,469 39
16,492,517 71	11,718,876 85	.....	11,718,876 85	4,773,640 86
662,200 00	631,710 38	.....	631,710 38	30,489 62
50,758,464 80	50,039,833 29	179,158 48	50,218,991 77	539,473 03
520,366 30	490,486 19	.....	490,486 19	29,880 11
578,355 38	558,737 36	.....	558,737 36	19,618 02
51,857,186 48	*51,089,056 84*	*179,158 48*	*51,268,215 32*	*588,971 16*
2,750,595 54	2,718,190 24	.....	2,718,190 24	32,405 30
5,905,595 75	5,886,159 35	.....	5,886,159 35	19,436 40
363,509 42	359,545 82	.....	359,545 82	3,963 60
360,000 00	328,230 95	.....	328,230 95	31,769 05
723,509 42	*687,776 77*	.....	*687,776 77*	*35,732 65*
1,166,313 28	761,421 23	170,053 27	931,474 50	234,838 78
133,072 00	125,790 67	.....	125,790 67	7,281 33
13,768,953 24	13,768,953 24	.....	13,768,953 24	
836,255 75	835,123 73	.....	835,123 73	1,132 02
4,838,919 84	4,590,637 69	.....	4,590,637 69	248,282 15
183,221 02	183,221 02	.....	183,221 02	
41,284,099 99	41,284,099 99	.....	41,284,099 99	
14,999 20	14,999 20	.....	14,999 20	
8,317,645 66	8,317,645 66	.....	8,317,645 66	
16,811 94	16,811 94	.....	16,811 94	
18,900 00	18,900 00	.....	18,900 00	
49,835,677 81	*49,835,677 81*	.....	*49,835,677 81*	
320,312 39	292,900 54	.....	292,900 54	27,411 85
1,194,815 49	1,037,007 58	.....	1,037,007 58	157,807 91
6,123,989 45	3,110,573 03	.....	3,110,573 03	3,013,416 42
2,192,915 11	1,881,076 68	.....	1,881,076 68	311,838 43
23,958,367 42	15,675,782 43	.....	15,675,782 43	8,282,584 99
111,016 87	105,458 03	.....	105,458 03	5,558 84
33,901,416 73	*22,102,798 29*	.....	*22,102,798 29*	*11,798,618 44*
549,548,513 19	516,448,309 15	4,284,790 38	520,733,099 53	28,815,413 66

SUMMARIZED STATEMENT OF GRANTS AND EXPENDITURE, BY SERVICES—Conc.

See — Voir — Page	Service	Grants— Voted — Votés	Grants— Statutory — Statutaires
	General–Conc. — **En général**–Fin		
	Brought forward	$ 272,519,070 64	$ 277,029,442 55
	Supplementary Public Works Construction Act, 1935—		
18	Agriculture		744,000 00
46	Interior		1,457,506 90
68	Marine		4,750.000 00
72	Mines		1,000.000 00
77	National Defence		2,750 00
117	Public Works		4,500,327 61
126	Railways and Canals (including advances to Railways)		11,680,793 49
			24,135,378 00
	Total General Expenditure Total des dépenses générales	272,519,070 64	301,164,820 55
	Capital		
117	Public Works	300.000 00	
68	Public Works (Marine Department)	5,602,761 76	
127	Railways and Canals	781,132 31	
	Total Capital Expenditure Total des dépenses en Capital	6,683,894 07	
	Grand Total—Total global	279,202,964 71	301,164,820 55

* See audit note on page 118 of this volume.

SOMMAIRE GÉNÉRAL, PAR SERVICE, DES CRÉDITS ET DES DÉPENSES—Fin

Crédits	Expenditure — Dépenses			
Total	Under Grants — En vertu de crédits	Debited to Sundry Accounts — Débitées à divers comptes	Total	Grants not used — Crédits non-employés
$ 549,548,513 19	$ 516,448,309 15	$ 4,284,790 38	$ 520,733,099 53	$ 28,815,413 66
744,000 00	238,500 26	.....	238,500 26	505,499 74
1,457,506 90	1,074,062 33	.....	1,074,062 33	383,444 57
4,750,000 00	2,326,434 72	.....	2,326,434 72	2,423,565 28
1,000,000 00	796,182 77	.....	796,182 77	203,817 23
2,750 00	2,744 85	.....	2,744 85	5 15
4,500,327 61	2,202,624 09	.....	2,202,624 09	2,297,703 52
11,680,793 49	837,230 83	9,697,293 49	10,534,524 32	1,146,269 17
24,135,378 00	*7,477,779 85*	*9,697,293 49*	*17,175,073 34*	*6,960,304 66*
573,683,891 19	523,926,089 00	13,982,083 87	537,908,172 87	35,775,718 32
300,000 00	245,734 32	.....	245,734 32	54,265 68
5,602,761 76	5,546,006 63	.....	5,546,006 63	56,755 13
781,132 31	744,812 70	.....	744,812 70	36,319 61
6,683,894 07	6,536,553 65	.....	6,536,553 65	147,340 42
580,367,785 26	530,462,642 65	13,982,083 87	544,444,726 52	35,923,058 74

* Voir la note de vérification paraissant page 118 de ce volume.

COMPARATIVE STATEMENT OF EXPENDITURE, BY SERVICES

Service	1935-36	1934-35	Increase — Augmentation	Decrease — Diminution
General — En général				
Adjustment of War Claims	$ 75,843 35	$ 54,288 67	$ 21,554 68	
Administration of Justice	2,150,577 69	2,134,340 72	16,236 97	
Advances to Harbour Commissioners	2,309,962 71	751,464 98	1,558,497 73	
Agriculture	7,275,803 66	6,224,921 68	1,050,881 98	
Aviation	3,777,319 58	2,258,142 15	1,519,177 43	
Charges of Management, including Loan Account	3,860,860 88	3,868,936 58	.....	$ 8,075 70
Civil Government	9,277,172 33	9,084,458 60	192,713 73	
Dominion Lands and Parks	1,691,859 67	1,566,513 83	125,345 84	
External Affairs	638,244 27	617,048 04	21,196 23	
Fisheries	1,576,534 18	1,525,964 15	50,570 03	
Government of the Northwest Territories	467,346 30	390,611 99	76,734 31	
Government of the Yukon Territory	96,902 88	97,239 00	.....	336 12
Immigration and Colonization	1,123,991 05	1,066,869 77	57,121 28	
Indians	4,702,181 72	4,189,926 00	512,255 72	
Interest on Public Debt	134,549,169 45	138,533,201 63	.....	3,984,032 18
Labour	518,381 49	15,389,089 30	.....	14,870,707 81
Legislation	3,097,244 26	2,527,472 86	569,771 40	
Lighthouse and Coast Service	2,315,983 49	2,154,664 05	161,319 44	
Mail Subsidies and Steamship Subventions	2,426,483 80	2,274,254 64	152,229 16	
Mines and Geological Survey	504,883 12	454,655 19	50,227 93	
Miscellaneous	41,667,051 72	13,301,306 99	28,365,744 73	
Miscellaneous Charges paid direct from Consolidated Fund	2,834,039 36	2,878,398 40	.....	44,359 04
National Defence	12,523,176 93	11,078,027 60	1,445,149 33	
National Revenue	9,752,458 47	9,278,084 17	474,374 30	
Ocean and River Service	2,706,710 92	2,798,290 70	.....	91,579 78
Penitentiaries	2,376,651 22	2,667,339 86	.....	290,688 64
Pensions	60,620,191 95	44,235,808 10	16,384,383 85	
Pensions and National Health	11,110,018 28	10,207,536 83	902,481 45	
Post Office—Outside Service	29,479,574 22	28,974,316 53	505,257 69	
Public Printing and Stationery	125,095 74	325,692 82	.....	200,597 08
Public Works—Chargeable to Income	11,718,876 85	8,726,385 36	2,992,491 49	
Public Works—Chargeable to Collection of Revenue	631,710 38	614,410 08	17,300 30	
Public Works Construction Act 1934 and allocated from Item 10 S.P.W.C. Act, 1935	22,102,798 29	8,672,548 76	13,430,249 53	
Railways and Canals	50,218,991 77	51,674,461 69	.....	1,455,469 92
Railways and Canals—Chargeable to Income	1,049,223 55	689,633 20	359,590 35	
Railways and Canals—Chargeable to Collection of Revenue	2,718,190 24	2,344,508 44	373,681 80	
Royal Canadian Mounted Police	5,886,159 35	5,713,979 37	172,179 98	
Carried forward	449,957,665 12	399,344,792 73	71,558,718 66	20,945,846 27

ÉTAT COMPARATIF, PAR SERVICE, DES DÉPENSES

Service	1935-36	1934-35	Increase — Augmentation	Decrease — Diminution
General–Conc. — **En général**–Fin				
Brought forward	$ 449,957,665 12	$ 399,344,792 73	$71,558,718 66	$20,945,846 27
Supplementary Public Works Construction Act 1935	17,175,073 34		17,175,073 34	
Scientific Institutions	687,776 77	602,678 97	85,097 80	
Soldier and General Land Settlement	931,474 50	1,321,577 66		390,103 16
Steamboat Inspections	125,790 67	116,960 33	8,830 34	
Subsidies to Provinces	13,768,953 24	13,768,953 24		
Superannuation	835,123 73	921,925 14		86,801 41
Trade and Commerce	4,590,637 69	4,141,670 48	448,967 21	
Unemployment Relief	49,835,677 81	51,987,306 98		2,151,629 17
Total	*537,908,172 87	*472,205,865 53	89,276,687 35	23,574,380 01
Capital				
Public Works	245,734 32	333,642 52		87,908 20
Public Works (Marine Department)	5,546,006 63	5,910,094 60		364,087 97
Railways and Canals	744,812 70	863,679 38		118,866 68
Total	6,536,553 65	7,107,416 50		570,862 85
RECAPITULATION—RÉCAPITULATION				
General Expenditure—Dépenses générales	*537,908,172 87	*472,205,865 53	65,702,307 34	
Capital Expenditure—Dépenses en capital	6,536,553 65	7,107,416 50		570,862 85
Grand Total—Total global	544,444,726 52	479,313 282 03	65,702,307 34	570,862 85

* These totals include amounts debited to Sundry Accounts — Ces totaux comprennent les montants débités aux Comptes divers.

SUMMARIZED STATEMENT OF GRANTS AND EXPENDITURE, BY DEPARTMENTS

Reference — Voir		Departments — Ministères	Grants—	
Page — Volume I	Part — Partie Volume II		Voted — Votés	Statutory — Statutaires
17	A	Agriculture	$ 9,583,618 11	$ 1,576,322 68
20	B	Archives, Public	165,398 00	2,280 49
21	C	Auditor General's Office	406,960 00	28,561 34
22	D	Civil Service Commission	227,611 58	31,076 20
23	E	External Affairs	1,261,640 04	52,097 54
26	F	Finance	9,364,232 98	173,016,834 68
33	FF	Fisheries	1,674,760 42	175,519 03
35	G	Governor General's Secretary's Office	98,255 38	48,666 60
36	H	Immigration and Colonization	1,405,761 00	6,036 54
38	I	Indians	4,606,562 64	584,469 53
41	J	Insurance	168,604 34	5,372 90
42	K	Interior	2,968,299 16	2,912,186 10
49	L	Justice	3,177,274 84	2,123,153 16
54	M	Labour	613,042 53	41,823,414 78
57	N	Legislation	1,653,003 77	2,585,703 34
62	O	Marine	15,974,305 71	13,253,302 98
71	P	Mines	3,477,491 01	1,102,633 64
74	Q	National Defence	18,211,243 87	10,546,372 87
79	R	National Revenue	10,840,858 22	251,135 24
81	RR	Pensions and National Health	54,573,690 44	1,435,986 31
84	S	Post Office	31,559,475 00	679,165 31
86	SS	Prime Minister's Office	44,904 00	14,250 00
87	T	Printing and Stationery	178,649 34	2,443 34
89	U	Privy Council	46,752 66	986 70
90	V	Public Works	17,420,484 78	29,104,421 69
120	W	Railways and Canals	55,626,087 51	12,206,331 01
131	X	Royal Canadian Mounted Police	5,958,883 65	227,511 00
134	Y	Secretary of State	751,665 70	15,549 43
136	Z	Soldier Settlement of Canada	1,166,313 28	487,734 47
138	ZZ	Trade and Commerce	25,281,918 05	6,865,301 65
		Total	278,487,748 01	301,164,820 55
		ADD: UNUSED PORTION OF VOTES NOT INCLUDED IN ABOVE AMOUNTS — AJOUTER LA PARTIE NON EMPLOYEE DES CRÉDITS SUIVANTS, NON COMPRIS CI-DESSUS.		
		Miscellaneous — Divers—		
		Vote — Crédit 226—Unforeseen Expenses	6,412 55	.....
		Votes — Crédits 266 and 406—To provide, subject to the approval of the Treasury Board for salaries, reclassifications and increases	708,804 15	.....
		Grand Total — Total global	279,202,964 71	301,164,820 55

* See audit note on page 118 of this volume.

ÉTAT SOMMAIRE GÉNÉRAL, PAR MINISTÈRE, DES CRÉDITS ET DES DÉPENSES

Crédits	Expenditure — Dépenses			
Total	Under Grants — En vertu de crédits	Debited to Sundry Accounts — Débitées à divers comptes	Total	Grants not used — Crédits non-employés
$ 11,159,940 79	$ 9,637,810 72	.....	$ 9,637,810 72	$ 1,522,130 07
167,678 49	164,952 81	.....	164,952 81	2,725 68
435,521 34	428,665 01	.....	428,665 01	6,856 33
258,687 78	258,687 78	.....	258,687 78	
1,313,737 58	1,251,087 76	.....	1,251,087 76	62,649 82
182,381,067 66	180,127,337 86	.....	180,127,337 86	2,253,729 80
1,850,279 45	1,710,345 24	.....	1,710,345 24	139,934 21
146,921 98	137,857 17	.....	137,857 17	9,064 81
1,411,797 54	1,322,426 11	.....	1,322,426 11	89,371 43
5,191,032 17	5,161,509 41	.....	5,161,509 41	29,522 76
173,977 24	162,798 28	.....	162,798 28	11,178 96
5,880,485 26	5,260,211 39	.....	5,260,211 39	620,273 87
5,300,428 00	4,831,520 47	.....	4,831,520 47	468,907 53
42,436,457 31	42,314,287 85	.....	42,314,287 85	122,169 46
4,238,707 11	3,694,801 59	.....	3,694,801 59	543,905 52
29,227,608 69	19,474,098 00	$ 3,935,578 63	23,409,676 63	5,817,932 06
4,580,124 65	3,954,159 00	.....	3,954,159 00	625,965 65
28,757,616 74	27,378,541 47	.....	27,378,541 47	1,379,075 27
11,091,993 46	10,962,987 80	.....	10,962,987 80	129,005 66
56,009,676 75	54,843,802 20	.....	54,843,802 20	1,165,874 55
32,238,640 31	31,437,718 94	.....	31,437,718 94	800,921 37
59,154 00	38,791 18	.....	38,791 18	20,362 82
181,092 68	168,697 34	.....	168,697 34	12,395 34
47,739 36	45,801 53	.....	45,801 53	1,937 83
46,524,906 47	31,086,229 86	.....	* 31,086,229 86	15,438,676 61
67,832,418 52	56,105,244 22	9,876,451 97	65,981,696 19	1,850,722 35
6,186,394 65	6,165,245 83	.....	6,165,245 83	21,148 82
767,215 13	704,971 90	.....	704,971 90	62,243 23
1,654,047 75	1,249,155 70	170,053 27	1,419,208 97	234,838 78
32,147,219 70	30,382,898 23	.....	30,382,898 23	1,764,321 47
579,652,568 56	530,462,642 65	13,982,083 87	544,444,726 52	35,207,842 04
6,412 55	.....	.....	.....	6,412 55
708,804 15	.....	.....	.....	708,804 15
580,367,785 26	530,462,642 65	13,982,083 87	544,444,726 52	35,923,058 74

* Voir la note de verification, paraissant, page 118 de ce volume.

CIVIL GOVERNMENT — GOUVERNEMENT CIVIL

COMPARATIVE STATEMENT OF EXPENDITURE, BY DEPARTMENTS
ÉTAT COMPARATIF DES DÉPENSES, PAR MINISTÈRE

Page — Volume I	Department — Ministère	1935-36	1934-35	Increase — Augmentation	Decrease — Diminution
	Agriculture—				
17	Salaries	$ 659,338 00	$ 669,460 15		$ 10,122 15
17	Contingencies	109,700 00	90,600 00	$ 19,100 00	
	Archives, Public—				
20	Salaries	82,192 21	84,312 00		2,119 79
20	Contingencies	9,180 11	8,562 03	618 08	
	Auditor General's Office—				
21	Salaries	296,010 00	293,614 83	2,395 17	
21	Contingencies	104,093 67	62,043 42	42,050 25	
	Civil Service Commission—				
22	Salaries	183,286 00	178,116 79	5,169 21	
22	Contingencies	32,000 00	24,440 34	7,559 66	
	External Affairs—				
23	Salaries	85,056 00	78,627 10	6,428 90	
23	Contingencies	61,222 99	51,466 99	9,756 00	
	Finance—				
26	Salaries	293,957 00	367,488 28		73,531 28
26	Contingencies	26,890 01	23,811 31	3,078 70	
	Inspector General of Banks—				
26	Salaries and Contingencies	20,243 36	19,337 86	905 50	
	Fisheries—				
33	Salaries	95,490 00	99,004 95		3,514 95
33	Contingencies	18,775 81	11,181 11	7,594 70	
	Governor General's Secretary's Office—				
35	Salaries	27,370 00	22,888 71	4,481 29	
35	Contingencies	61,435 19	62,997 39		1,562 20
	Immigration and Colonization—				
36	Salaries	178,850 00	183,994 27		5,144 27
36	Contingencies	13,548 52	12,395 81	1,152 71	
	Indian Affairs—				
38	Salaries	117,655 00	117,066 24	588 76	
38	Contingencies	16,560 74	18,074 21		1,513 47
	Insurance—				
41	Salaries	92,812 00	90,146 62	2,665 38	
41	Contingencies	52,821 04	56,712 26		3,891 22
	Interior—				
42	Salaries	503,158 50	495,076 98	8,081 52	
42	Contingencies	16,228 76	12,699 12	3,529 64	
	Justice—				
49	Salaries	198,798 00	198,195 36	602 64	
49	Contingencies	42,401 30	39,353 02	3,048 28	
	Labour—				
54	Salaries	192,972 00	193,610 42		638 42
54	Contingencies	25,784 54	21,306 52	4,478 02	
	Carried forward	3,617,830 75	3,586,584 09	133,284 41	102,037 75

CIVIL GOVERNMENT–Con. — GOUVERNEMENT CIVIL–Suite

COMPARATIVE STATEMENT OF EXPENDITURE, BY DEPARTMENTS—*Con.*
ÉTAT COMPARATIF DES DÉPENSES, PAR MINISTÈRE—*Suite*

Page — Volume I	Department — Ministère	1935-36	1934-35	Increase — Augmentation	Decrease — Diminution
	Brought forward.....	$ 3,617,830 75	$ 3,586,584 09	$ 133,284 41	$ 102,037 75
	Marine—				
62	Salaries.....	258,570 00	257,294 74	1,275 26	
62	Contingencies.....	44,027 73	38,558 63	5,469 10	
	Mines—				
71	Salaries.....	485,910 00	495,078 89	.....	9,168 89
71	Contingencies.....	13,794 14	12,284 11	1,510 03	
	National Defence—				
74	Salaries.....	402,692 00	414,548 65	.....	11,856 65
74	Contingencies.....	43,669 51	26,016 87	17,652 64	
	National Revenue—				
79	Salaries.....	798,709 00	782,734 62	15,974 38	
79	Contingencies.....	83,333 08	62,074 77	21,258 31	
	Office of the Prime Minister—				
86	Salaries.....	24,541 18	24,093 96	447 22	
	Pensions and National Health—				
81	Salaries.....	149,390 00	151,693 54	.....	2,303 54
81	Contingencies.....	21,355 52	15,830 22	5,525 30	
	Post Office—				
84	Salaries.....	1,130,102 00	1,093,353 92	36,748 08	
84	Contingencies.....	148,877 41	118,862 97	30,014 44	
	Privy Council—				
89	Salaries.....	39,894 00	42,054 00	.....	2,160 00
89	Contingencies.....	3,062 17	2,663 90	398 27	
	Public Printing and Stationery—				
87	Salaries.....	31,500 00	31,752 00	.....	252 00
87	Contingencies.....	9,074 05	7,979 18	1,094 87	
	Public Works—				
90	Salaries.....	444,056 00	457,172 05	.....	13,116 05
90	Contingencies.....	49,811 83	34,734 64	15,077 19	
	Railways and Canals—				
120	Salaries.....	163,408 00	164,877 72	.....	1,469 72
120	Contingencies.....	24,643 23	21,536 69	3,106 54	
	Royal Canadian Mounted Police—				
131	Salaries.....	16,200 00	16,200 00		
131	Contingencies.....	10,820 00	7,751 66	3,068 34	
	Secretary of State—				
134	Salaries.....	289,538 00	287,697 10	1,840 90	
134	Contingencies.....	68,852 83	48,467 51	20,385 32	
	Trade and Commerce—				
138	Salaries.....	545,724 00	538,704 90	7,019 10	
138	Contingencies.....	33,937 48	31,478 30	2,459 18	
	Total under Appropriation Acts...				
	Total, Loi de finances.....	8,953,323 91	8,772,079 63	323,608 88	142,364 60

CIVIL GOVERNMENT—Conc. — GOUVERNEMENT CIVIL—Fin

COMPARATIVE STATEMENT OF EXPENDITURE, BY DEPARTMENTS—*Conc.*
ÉTAT COMPARATIF DES DÉPENSES, PAR MINISTÈRE—*Fin*

Page — Volume I	Department — Ministère	1935-36	1934-35	Increase — Augmentation	Decrease — Diminution
	UNDER STATUTE — STATUTAIRE				
35	Governor General of Canada	$ 48,666 60	$ 43,799 94	$ 4,866 66	
23	High Commissioner for Canada, London	9,499 92	9,000 00	499 92	
	Lieutenant Governors—				
26	Ontario	10,000 00	10,000 00		
	Quebec	10,000 00	10,000 00		
	Nova Scotia	9,000 00	9,000 00		
	New Brunswick	9,000 00	9,000 00		
	Prince Edward Island	7,000 00	7,000 00		
	Manitoba	9,000 00	9,000 00		
	Saskatchewan	9,000 00	9,000 00		
	Alberta	9,000 00	9,000 00		
	British Columbia	9,000 00	9,000 00		
Various	Ministers	147,785 16	138,979 03	8,806 13	
49	Solicitor General	5,311 78	9,000 00	.....	$ 3,688 22
21	Auditor General	14,250 00	13,500 00	750 00	
22	Civil Service Commissioners	17,334 96	17,100 00	234 96	
	Total	323,848 42	312,378 97	15,157 67	3,688 22
	SUMMARY — SOMMAIRE				
	Amount under Appropriation Acts Dépenses en vertu des Lois de finances	8,953,323 91	8,772,079 63	323,608 88	142,364 60
	Amount under Statute Dépenses statutaires	323,848 42	312,378 97	15,157 67	3,688 22
	(Page 2)	9,277,172 33	9,084,458 60	338,766 55	146,052 82
	Net Increase Augmentation nette	.....	.....	192,713 73	

MISCELLANEOUS — DIVERS

SUMMARY OF EXPENDITURE, BY DEPARTMENTS
SOMMAIRE DES DÉPENSES, PAR MINISTÈRE

Page — Volume I	Department — Ministère		Amount — Montant
18	Agriculture		$ 1,345,096 57
20	Archives, Public		73,580 49
21	Auditor General's Office		14,311 34
22	Civil Service Commission		26,066 82
24	External Affairs		457,064 58
27	Finance		7,727,444 21
33	Fisheries		13,543 96
35	Governor General's Secretary's Office		385 38
36	Immigration and Colonization		5,828 76
38	Indian Affairs		32,211 41
41	Insurance		17,165 24
45	Interior		42,603 98
52	Justice		48,331 64
54	Labour		13,374 63
	Legislation—		
57	The Senate	$ 7,882 69	
58	House of Commons	22,434 36	
59	Library of Parliament	2,703 00	
60	Elections	564,537 28	
			597,557 33
63	Marine (including open accounts $1,625,615.92)		4,291,121 02
71	Mines		2,138,389 77
75	National Defence		116,523 35
79	National Revenue		318,987 33
82	Pensions and National Health		244,706 81
84	Post Office		669,716 47
89	Privy Council		2,845 36
87	Public Printing and Stationery		3,027 55
104	Public Works		91,322 10
124	Railways and Canals		285,113 53
132	Royal Canadian Mounted Police		16,635 60
134	Secretary of State		316,081 15
136	Soldier Land Settlement		300 00
140	Trade and Commerce		22,757,715 34
	Total	(Page 2)	41,667,051 72

MISCELLANEOUS CHARGES PAID DIRECT FROM CONSOLIDATED FUND
DÉPENSES DIVERSES PAYÉES A MÊME LE FONDS CONSOLIDÉ

Page — Volume I	Service		Amount — Montant
125	Canadian Government Railways cheque No. 784 of May 3, 1918, in favour of Thomas N. Burpee transferred to Unclaimed Cheque Suspense Account...		$ 20 00
30	Contribution to Superannuation Fund No. 5 under Civil Service Superannuation Act, 1924, Chap. 24, R.S. 1927.....		1,874,963 87
36	Empire Settlement Scheme, assisted passage Loan Account—30% reduction of settlers' indebtedness, Sec. 70, Chap. 42, 20-21 Geo. V.....		207 78
55	Government Annuities—To maintain reserve, year ended March 31, 1935.....		271,826 73
126	J. B. Levesque, claims for services against Atlantic and Lake Superior Railway Co.....		58 97
30	Outstanding Cheques paid during the year 1935, charged to outstanding cheques account, and for which provision had been transferred to Casual Revenue..		952 72
65	Paid under authority of Vote 333 of 1933-34 originally charged to St. John Harbour Commissioners Loans—Non-Active.....		42,000 00
30	Payment of Contractors deposit transferred to Casual Revenue June 9, 1933, P.C. 1003 dated May 31, 1933.....		698 62
126	Railway Grade Crossing Fund, 1919-20 Geo. V., Chap. 54.....		127,719 46
45	Refund of monies received in connection with the administration of the Natural Resources, Natural Resources Act, 22-23 Geo. V., Chap. 35.....		1,200 74
	Seed Grain and Relief Account—		
45	Losses for fiscal year 1935-36 written off.....	$ 26,921 03	
45	Collected and retained by Province of Saskatchewan as Commissions on collections.....	2 50	
			26,923 53
	Soldier Land Settlement Loans—		
136	30% reduction of settlers' indebtedness Sec. 70, Chap. 42, 20-21 Geo. V.....	1,319 88	
136	Reduction in debt allowed soldier settlers' under Farmers' Creditors' Arrangement Act.....	32,061 76	
136	Land revaluations.....	300 00	
136	Dollar for dollar bonus authorized by Sec. 73, of amendment to soldier Settlement Act, 23-24, Geo. V., Chap. 49.....	453,752 83	
			487,434 47
125	To replace Provident Fund Cheque No. 1389 of July 23, 1913, favour Jas. N. Johnson, to Mrs. Maud Jean Matheson (daughter).....		32 47
	Total.....	(Page 2)	2,834,039 36

STATEMENTS BY DEPARTMENTS AND SERVICES
ÉTATS PAR MINISTÈRE ET PAR SERVICE

DEPARTMENT OF AGRICULTURE — MINISTÈRE DE L'AGRICULTURE

Details in Part A, Volume II — Détail, partie A, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses		Grant not used — Crédits non employés
		CIVIL GOVERNMENT GOUVERNEMENT CIVIL				
Statute	A- 9	Salary of Minister	$ 9,372 23	$ 9,372 23		
3	A- 9	Salaries	659,338 00	659,338 00		
3	A- 9	Contingencies	109,700 00	109,700 00		
			778,410 23	*778,410 23*		
		AGRICULTURE				
39	A- 9	Dairying	249,000 00	233,401 51	*a*	$ 15,598 49
326, 40	A-11	Cold Storage Warehouses	193,696 34	82,631 19	*b*	111,065 15
41	A-12	Fruit, including grant of $4,500 to Canadian Horticultural Council	464,280 00	430,818 47	*c.*	33,461 53
42	A-15	Seed, feed and fertilizer control, including grants to seed fairs, etc., also grant of $17,010 to Canadian Seed Growers' Association	393,200 00	389,346 59	*a*	3,853 41
323, 43	A-18	Live Stock, including assistance to Fairs and Exhibitions	1,668,302 00	1,552,212 89	*a*	116,089 11
324, 44	A-24	Experimental Farms, including investigations concerning plant diseases	1,957,698 00	1,957,698 00		
45	A-37	Health of Animals, administration of Animal Contagious Diseases Act and Meat and Canned Foods Act	1,833,189 00	1,815,667 48	*a*	17,521 52
325	A-43	Health of Animals—Payment of compensation to owners of animals affected with diseases coming under the operation of the Animal Contagious Diseases Act, which have died or have been slaughtered under circumstances unprovided for under the above Act and regulations thereunder	889 66	889 66		
46	A-44	Entomology, including investigations and inspections relating to destructive insects and pests	380,128 00	380,128 00		
47	A-46	Publications	32,197 60	31,650 91	*a*	546 69
48	A-46	Farm Economics, including agricultural co-operative marketing	29,680 00	24,607 27	*a*	5,072 73
49	A-47	International Institute of Agriculture	12,000 00	11,390 56	*a*	609 44
50	A-47	Contributions to Empire Bureaux	21,535 00	21,535 00		
322	A-47	Advisory Committee on Agricultural Services—Travelling expenses, etc.	5,000 00	1,402 12	*d*	3,597 88
Statute	A-47	The Prairie Farm Rehabilitation Act, 25-26 Geo. V., Chap. 23	750,000 00	342,424 01		407,575 99
			7,990,795 60	*7,275,803 66*		*714,991 94*

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

DEPARTMENT OF AGRICULTURE–Con. — **MINISTÈRE DE L'AGRICULTURE**–Suite

Details in Part A, Volume II — Détail, partie A, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		MISCELLANEOUS — DIVERS			
417, 263	A-49	Natural Products Marketing Act, 1934...	$ 1,545,500 00	$ 1,243,861 61	e$ 301,638 39
406, 266	A-50	To provide, subject to the approval of the Treasury Board for salaries, reclassifications and increases.....	28,284 51	28,284 51	
Statute	A-50	Salary Deduction (Continuance) Act, 1935, 25-26 Geo. V., Chap. 26.....	69,020 45	69,020 45	
Statute	A-50	Gratuities, C.S. Act, Chap. 22, Sec. 56, R.S.C. 1927.....	3,930 00	3,930 00	
			1,646,734 96	*1,345,096 57*	*301,638 39*
Statute *Schedule "A"		SUPPLEMENTARY PUBLIC WORKS CONSTRUCTION ACT, 1935 — LOI SUR LA CONSTRUCTION D'OUVRAGES PUBLICS SUPPLÉMENTAIRES, 1935			
6	A-50	Western Conservation Works.....	500,000 00	69,118 78	430,881 22
8	A-50	Buildings and Improvements—Department of Agriculture.....	244,000 00	169,381 48	74,618 52
			744,000 00	*238,500 26*	*505,499 74*
		Total.....	11,159,940 79	9,637,810 72	1,522,130 07
		SUMMARY — SOMMAIRE			
		Appropriation Acts— Lois des subsides..	9,583,618 11	8,974,563 77	609,054 34
		Special Statutes — Statuts spéciaux— Supplementary Public Works Construction Act, 1935 — Loi sur la construction d'ouvrages publics supplémentaires, 1935.....	744,000 00	238,500 26	505,499 74
		Sundry Acts — Lois diverses.....	832,322 68	424,746 69	407,575 99
		(Page 10)	11,159,940 79	9,637,810 72	1,522,130 07

* The numbers under this heading correspond to the items in Schedule "A" to the Supplementary Public Works Construction Act, 1935 —— Ces chiffres sont ceux des item donnés dans l'Annexe "A" faisant suite à la loi sur la construction d'ouvrages publics supplémentaires, 1935.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

DEPARTMENT OF AGRICULTURE-Conc. — MINISTÈRE DE L'AGRICULTURE-Fin

EXPLANATION OF GRANTS NOT USED — —REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Unable to estimate more closely —— Impossibilité d'évaluer plus exactement le montant des dépenses.

b. Fewer applications for subsidies received than anticipated; also several subsidies provided for were subsequently considered improper charges to this vote —— Demandes de subventions inférieures aux prévisions; plusieurs paiements prévus furent considérés comme non imputables à ce crédit.

c. Saving in cost of shipping point inspection service due to sub-normal crop conditions and crop damage —— Les récoltes ayant été déficitaires, les dépenses du service d'inspection des expéditions furent peu élevées.

d. Work in development stage—unable to estimate more closely —— Période d'étude—impossibilité d'évaluer plus exactement le montant des dépenses.

e. Curtailment of operations due to validity of act being questioned —— La validité de la loi faisant question, les transactions furent réduites.

Certified correct ——Certifié exact,

WATSON SELLAR,
Comptroller of the Treasury —— Contrôleur du Trésor.

AUDIT NOTES —— NOTES DE VÉRIFICATION

Votes-Crédits 3 & 42 — Employment of superannuated official without Proper Authority (see Précis of Correspondence, page 264) —— Fonctionnaire retraité employé sans autorisation (voir Précis de correspondance, page 274).

Vote-Crédit 39 — Living Expenses questioned (see Précis of Correspondence, page 264) —— Indemnité de vivres faisant question (voir Précis de correspondance, page 274).

Vote-Crédit 39 — Mileage Allowance questioned (see Précis of Correspondence, page 264) —— Montant alloué pour des frais de déplacement faisant question (voir Précis de correspondance, page 275).

Vote-Crédit 43 — Authenticity of Vouchers for travelling expenses questioned (see Précis of Correspondence, page 264) —— Authenticité des pièces justificatives appuyant certains frais de déplacement faisant question (voir Précis de correspondance, page 274).

Vote-Crédit 44 — In addition to the amount of $1,200 paid from this vote to L. E. Fleming as stenographer at Indian Head he was paid $70 as weather observer by the Department of Marine. Both amounts were subject to the 5% deduction under the Salary Deduction Act —— En plus de son traitement de sténographe à Indian Head, s'élevant à $1,200, L. E. Fleming toucha $70 comme météorologiste du Ministère de la Marine. Ces deux montants furent soumis à la déduction de 5% prévue par la Loi de la déduction sur les traitements.

Votes-Crédits 263 & 417 — A loan of $6,500 was made from these votes to the Eastern Canada Potato Marketing Board and $500 to the Grand Manan Smoked Herring Products Marketing Board. (see in Introduction, the Chapter on Natural Products Marketing Act). —— Deux montants s'élevant respectivement à $6,500 et $500 furent imputés à ces crédits et avancés à la "Eastern Canada Potato Marketing Board" et au "Grand Manan Smoked Herring Products Marketing Board". (voir dans l'Introduction le chapitre "Loi sur l'administration des marchés des produits naturels").

MISCELLANEOUS STATEMENTS —— ÉTATS DIVERS

Experimental Farms, Revenue and Expenditure —— Fermes expérimentales, Revenus et dépenses (Page 160).

These accounts have been examined and audited under my direction in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931 and, subject to the appended audit notes and observations in my report, I certify that in my opinion these accounts are correct.

Ces comptes ont été examinés et vérifiés sous ma direction, conformément aux dispositions de la Loi du Revenu consolidé et de la Vérification, 1931, et sous réserve des notes de vérification y faisant suite et des observations paraissant dans mon rapport, je certifie que, à ma connaissance, ils sont exacts.

GEORGES GONTHIER,
Auditor General —— Auditeur Général.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

ARCHIVES DEPARTMENT — DÉPARTEMENT DES ARCHIVES

Details in Part B, Volume II — Détail, partie B, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		CIVIL GOVERNMENT GOUVERNEMENT CIVIL			
23	B-3	Salaries	$ 84,898 00	$ 82,192 21	a$ 2,705 79
23	B-3	Contingencies	9,200 00	9,180 11	19 89
			94,098 00	*91,372 32*	*2,725 68*
		MISCELLANEOUS — DIVERS			
259	B-3	Public Archives	71,000 00	71,000 00	
406, 266	B-4	To provide, subject to the approval of the Treasury Board for salaries, reclassifications and increases	300 00	300 00	
Statute	B-5	Salary Deduction (Continuance) Act, 1935, 25-26 Geo. V., Chap. 26	2,050 49	2,050 49	
Statute	B-5	Gratuities, C.S. Act, Chap. 22, Sec. 56, R.S.C. 1927	230 00	230 00	
			73,580 49	*73,580 49*	
		Total	167,678 49	164,952 81	2,725 68
		SUMMARY — SOMMAIRE			
		Appropriation Acts — Lois des subsides	165,398 00	162,672 32	2,725 68
		Special Statutes — Statuts spéciaux	2,280 49	2,280 49	
		(Page 10)	167,678 49	164,952 81	2,725 68

EXPLANATION OF GRANTS NOT USED —— REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Vacant positions were not filled —— Positions laissées vacantes.

Certified correct —— Certifié exact,

WATSON SELLAR,
Comptroller of the Treasury —— Contrôleur du Trésor.

These accounts have been examined and audited under my direction in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931 and, subject to the observations in my report, I certify that in my opinion these accounts are correct.

Ces comptes ont été examinés et vérifiés sous ma direction, conformément aux dispositions de la Loi du Revenu consolidé et de la Vérification, 1931, et sous réserve des observations paraissant dans mon rapport, je certifie que, à ma connaissance, ils sont exacts.

GEORGES GONTHIER,
Auditor General —— Auditeur Général.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

AUDITOR GENERAL'S OFFICE — BUREAU DE L'AUDITEUR GÉNÉRAL

Details in Part C, Volume II — Détail, partie C, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		CIVIL GOVERNMENT GOUVERNEMENT CIVIL			
Statute	C-5	Salary of the Auditor General	$ 14,250 00	$ 14,250 00	
4	C-5	Salaries	296,010 00	296,010 00	
314, 4	C-5	Contingencies	110,950 00	104,093 67	a$ 6,856 33
			421,210 00	*414,353 67*	*6,856 33*
		MISCELLANEOUS — DIVERS			
Statute	C-5	Salary Deduction (Continuance) Act, 1935, 25-26 Geo. V., Chap. 26	13,721 34	13,721 34	
Statute	C-6	Gratuities, C.S. Act, Chap. 22, Sec. 56, R.S.C. 1927	590 00	590 00	
			14,311 34	*14,311 34*	
		Total	435,521 34	428,665 01	6,856 33
		SUMMARY — SOMMAIRE			
		Appropriation Acts — Lois des subsides	406,960 00	400,103 67	6,856 33
		Special Statutes — Statuts spéciaux	28,561 34	28,561 34	
		(Page 10)	435,521 34	428,665 01	6,856 33

EXPLANATION OF GRANTS NOT USED —— REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Temporary appointments and Dominion Election accounts less than expected —— Le nombre des nominations à titre temporaire et des comptes d'élections fut inférieur aux prévisions.

Certified correct —— Certifié exact,

WATSON SELLAR,
Comptroller of the Treasury —— Contrôleur du Trésor.

These accounts have been examined and audited under my direction in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931 and, subject to the observations in my report, I certify that in my opinion these accounts are correct.

Ces comptes ont été examinés et vérifiés sous ma direction, conformément aux dispositions de la Loi du Revenu consolidé et de la Vérification, 1931, et sous réserve des observations paraissant dans mon rapport, je certifie que, à ma connaissance, ils sont exacts.

GEORGES GONTHIER,
Auditor General —— Auditeur Général.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

CIVIL SERVICE COMMISSION — COMMISSION DU SERVICE CIVIL

Details in Part D, Volume II — Détail, partie D, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		CIVIL GOVERNMENT GOUVERNEMENT CIVIL			
Statute	D-5	Salaries of Commissioners	$ 17,334 96	$ 17,334 96	
5	D-5	Salaries	183,286 00	183,286 00	
315, 5	D-5	Contingencies	32,000 00	32,000 00	
			232,620 96	*232,620 96*	
		MISCELLANEOUS — DIVERS			
406, 266	D-5	To provide, subject to the approval of the Treasury Board for salaries, reclassifications and increases	12,325 58	12,325 58	
Statute	D-5	Salary Deduction (Continuance) Act, 1935, 25-26 Geo. V., Chap. 26	6,741 24	6,741 24	
Statute	D-5	Gratuity to Dr. W. J. Roche	7,000 00	7,000 00	
			26,066 82	*26,066 82*	
		Total	258,687 78	258,687 78	
		SUMMARY — SOMMAIRE			
		Appropriation Acts — Lois des subsides	227,611 58	227,611 58	
		Special Statutes — Statuts spéciaux	31,076 20	31,076 20	
		(Page 10)	258,687 78	258,687 78	

Certified correct —— Certifié exact,

WATSON SELLAR,
Comptroller of the Treasury —— Contrôleur du Trésor.

These accounts have been examined and audited under my direction in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931 and, subject to the observations in my report, I certify that in my opinion these accounts are correct.

Ces comptes ont été examinés et vérifiés sous ma direction, conformément aux dispositions de la Loi du Revenu consolidé et de la Vérification, 1931, et sous réserve des observations paraissant dans mon rapport, je certifie que, à ma connaissance, ils sont exacts.

GEORGES GONTHIER,
Auditor General —— Auditeur Général.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

EXTERNAL AFFAIRS DEPARTMENT — MINISTÈRE DES AFFAIRES EXTÉRIEURES

Details in Part E, Volume II — Détail, partie E, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses		Grant not used — Crédits non employés
		CIVIL GOVERNMENT GOUVERNEMENT CIVIL				
Statute	E- 6	Salary of High Commissioner for Canada in England	$ 9,499 92	$ 9,499 92		
6	E- 4	Salaries	85,056 00	85,056 00		
6	E- 5	Contingencies	63,800 00	61,222 99	*a*	$ 2,577 01
			158,355 92	*155,778 91*		*2,577 01*
		EXTERNAL AFFAIRS AFFAIRES EXTÉRIEURES				
		LONDON — LONDRES				
203	E- 5	Salaries and expenses of the Office of the High Commissioner for Canada, including $1,800 additional salary for the High Commissioner to that authorized by Chap. 15, R.S.C.	121,160 00	121,160 00		
		WASHINGTON				
204	E- 6	Representation, including salaries and allowances for Minister Plenipotentiary, Secretaries and Staff	100,000 00	90,466 06	*b*	9,533 94
		PARIS				
205	E- 7	Representation, including salaries and allowances for Minister Plenipotentiary, Secretaries and staff	75,700 00	72,604 48	*c*	3,095 52
		TOKYO				
206	E- 7	Representation, including salaries and allowances for Minister Plenipotentiary, Secretaries and staff	68,800 00	65,467 23	*d*	3,332 77
		GENEVA — GENÈVE				
*296,207	E- 8	Salaries and expenses of the Office of the Canadian Advisory Officer	30,200 00	30,200 00		
208	E- 9	Canada's contribution to the expenses of the League of Nations for 1935, including Secretariat, International Labour Organization and Permanent Court of International Justice	204,640 00	204,640 00		
209	E- 9	Expenses of Canadian Delegates to the Assembly, Conferences and Commis-				

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

EXTERNAL AFFAIRS DEPARTMENT—Con.
MINISTÈRE DES AFFAIRES EXTÉRIEURES–Suite

Details in Part E, Volume II — Détail, partie E, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		EXTERNAL AFFAIRS—*Conc.* AFFAIRES EXTÉRIEURES—*Fin*			
		GENEVA—*Conc.* — GENÈVE—*Fin*			
		sions of the League of Nations.....	$ 12,500 00	$ 12,433 71	$ 66 29
210	E- 9	Publications of League of Nations for distribution to Members of Parliament and a grant to the League of Nations Society in Canada.....	3,000 00	3,000 00	
Statute	E- 9	International Joint Commission, 1-2 Geo. V., Chap. 28.....	38,272 79	38,272 79	
			654,272 79	*638,244 27*	*16,028 52*
		MISCELLANEOUS — DIVERS			
211	E-10	To provide for hospitality in connection with visitors from abroad.....	5,000 00	1,677 15 *e*	3,322 85
212	E-10	Canada's contribution to the expenses of the International Commission for Air Navigation for 1935.....	1,720 00	1,716 96	3 04
213	E-10	Amount required to meet loss on exchange, subject to approval of the Treasury Board.....	200,000 00	193,855 18 *f*	6,144 82
214	E-10	Canada's portion of expenditure of the Imperial Economic Committee and Imperial Shipping Committee and the Executive Council of the Imperial Agricultural Bureau for 1935.....	18,690 00	18,688 00	2 00
215	E-10	Advertising and Publicity in the United Kingdom and Europe to be administered by the High Commissioner.....	250,000 00	219,761 56 *g*	30,238 44
216	E-11	Expenses in connection with the Negotiation of Treaties.....	9,000 00	5,781 18 *h*	3,218 82
226	E-11	Unforeseen Expenses.....	65 58	65 58	
388	E-11	To provide for the expenses in connection with the Silver Jubilee of King George V., including allowances for extra work and overtime, subject to the approval of the Treasury Board.....	3,500 00	2,769 63 *f*	730 37
396	E-12	Expenses of Wheat Advisory Committee for 1935, Canada's assessment.....	1,955 00	1,953 22	1 78
397	E-12	Grant to the Committee on Arrangements for the meeting of the National Conference of social work, 1935.....	3,000 00	2,617 83	382 17
406, 266	E-12	To provide, subject to the approval of the Treasury Board, for salaries, reclassifications and increases.....	3,853 46	3,853 46	
Statute	E-12	Salary Deduction Continuance Act, 1935, 25-26 Geo. V., Chap. 26.....	4,014 83	4,014 83	

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

EXTERNAL AFFAIRS DEPARTMENT—Conc.
MINISTÈRE DES AFFAIRES EXTÉRIEURES—Fin

Details in Part E, Volume II — Détail, partie E, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		MISCELLANEOUS—*Conc.* — DIVERS—*Fin*			
Statute	E-12	Gratuities, C.S. Act, Chap. 22, Sec. 56, R.S.C. 1927	$ 310 00	$ 310 00	
			501,108 87	*457,064 58*	$ *44,044 29*
		Total	1,313,737 58	1,251,087 76	62,649 82
		SUMMARY — SOMMAIRE			
		Appropriation Acts — Lois des subsides	1,261,640 04	1,198,990 22	62,649 82
		Special Statutes — Statuts spéciaux	52,097 54	52,097 54	
		(Page 10)	1,313,737 58	1,251,087 76	62,649 82

*Supplementary vote — Crédit supplémentaire.

EXPLANATION OF GRANTS NOT USED —— REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Decrease in Printing & Stationery —— Compression des frais d'impression et de papeterie.
b. Appointment of Minister deferred —— La nomination du ministre plénipotentiaire fut différée.
c. Vacancy not filled —— Position laissée vacante.
d. Full allowances were not paid —— Des allocations ne furent pas payées en totalité.
e. Decrease in number of foreign visitors —— Dû au petit nombre d'étrangers venus durant l'année.
f. Unable to estimate more closely —— Impossibilité d'évaluer plus exactement le montant des dépenses.
g. Original plans were dropped —— Le projet original fut abandonné.
h. Work less extensive than expected —— Les travaux furent moins importants que prévu.

Certified correct —— Certifié exact,

WATSON SELLAR,
Comptroller of the Treasury —— Contrôleur du Trésor.

These accounts have been examined and audited under my direction in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931 and, subject to the observations in my report, I certify that in my opinion these accounts are correct.

Ces comptes ont été examinés et vérifiés sous ma direction, conformément aux dispositions de la Loi du Revenu consolidé et de la Vérification, 1931, et sous réserve des observations paraissant dans mon rapport, je certifie que, à ma connaissance, ils sont exacts.

GEORGES GONTHIER,
Auditor General —— Auditeur Général.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

FINANCE DEPARTMENT — MINISTÈRE DES FINANCES

Details in Part F, Volume II — Détail, partie F, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses		Grant not used — Crédits non employés
		CIVIL GOVERNMENT GOUVERNEMENT CIVIL				
Statute	F—20	Salary of Minister	$ 9,499 92	$ 9,499 92		
Statute	F— 5	Salaries of Lieutenant Governors	81,000 00	81,000 00		
7	F—20	Salaries	293,957 00	293,957 00		
7	F—20	Contingencies	33,026 00	26,890 01	*a*	$ 6,135 99
7	F—21	Inspector General of Banks—Salaries and Contingencies	22,000 00	20,243 36	*b*	1,756 64
			439,482 92	*431,590 29*		*7,892 63*
		INTEREST ON PUBLIC DEBT INTÉRÊTS DE LA DETTE PUBLIQUE				
Statute	F—21	Interest on Public Debt	134,549,169 45	134,549,169 45		
		CHARGES OF MANAGEMENT FRAIS DE GESTION				
1	F—24	Printing, advertising, inspection, express, etc.	31,389 00	27,790 43	*c*	3,598 57
1	F—24	Commission for payment of interest on public debt, purchase of sinking funds, auditing, English Bill stamps, postage, etc.	155,000 00	137,988 39	*d*	17,011 61
1	F—20	Temporary clerical work in connection with the transfer and registration of bonds, etc. and the flotation of loans.	13,600 00	12,071 37	*e*	1,528 63
Statute	F—24	Gold Shipments	106,152 88	106,152 88		
Statute	F—24	Charges of Management—Loan Account	3,576,857 81	3,576,857 81		
			3,882,999 69	*3,860,860 88*		*22,138,81*
		SUBSIDIES TO PROVINCES SUBVENTIONS AUX PROVINCES				
Statute	F—30	Subsidies authorized by B.N.A. Act				
		Ontario	2,941,424 28	2,941,424 28		
		Quebec	2,592,013 68	2,592,013 68		
		Nova Scotia	653,047 60	653,047 60		
		New Brunswick	693,040 16	693,040 16		
		Manitoba	1,716,484 18	1,716,484 18		
		British Columbia	874,561 46	874,561 46		
		Prince Edward Island	381,931 88	381,931 88		
		Alberta	1,771,475 00	1,771,475 00		
		Saskatchewan	2,144,975 00	2,144,975 00		
			13,768,953 24	*13,768,953 24*		

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

FINANCE DEPARTMENT–Con. — **MINISTÈRE DES FINANCES**–Suite

Details in Part F, Volume II — Détail, partie F, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		PENSIONS			
56	F—32	Annuity to Sir Frederick G. Banting....	$ 7,500 00	$ 7,500 00	
57	F—32	Annuity to Sir Charles E. Saunders.....	5,000 00	5,000 00	
58	F—32	Unmarried sister of the late Col. Harry Baker, M.P.....	700 00	699 96	$ 04
59	F—32	J. Langlois Bell.....	600 00	600 00	
60	F—32	James Elliott.....	672 00	672 00	
61	F—32	Alice Morson Smith.....	600 00	600 00	
62	F—32	Elizabeth Swinford.....	600 00	600 00	
Statute	F—31	Judges' Pensions, R.S.C. Chap. 138.....	292,962 98	292,962 98	
Statute	F—31	Mrs. Alice Joynson, 4-5 Geo. V., Chap. 11	499 92	499 92	
Statute	F—31	Dougald Carmichael, 17 Geo. V., Chap. 76.....	41 66	41 66	
Statute	F—31	A. C. Lecouvee, 20-21 Geo. V., Chap. 50.	469 01	469 01	
Statute	F—31	Mrs. Beatrice Williams, 17 Geo. V., Chap. 76.....	600 00	600 00	
Statute	F—31	Mrs. Violet L. Jenkin, 17 Geo. V., Chap. 76.....	600 00	600 00	
Statute	F—31	Mrs. Jean Laird Farrell, 17 Geo. V., Chap. 76.....	600 00	600 00	
Statute	F—32	Old Age Pensions Act, Chap. 42, R.S. 1931.....	16,764,483 87	16,764,483 87	
			17,075,929 44	*17,075,929 40*	*04*
		Labour—			
178	F—32	Administration of the Old Age Pensions Act.....	2,000 00	1,651 45 *k*	348 55
		SUPERANNUATION — RETRAITES			
68	F—33	Retiring allowances to former employees of the Department of Public Printing and Stationery.....	7,780 00	(1) 6,647 98 *f*	1,132 02
Statute	F—32	Civil Service Superannuation and Retirement Act, R.S. Cap. 17.....	317,891 72	(1) 317,891 72	
Statute	F—33	Public Service Retirement Act, 10-11 Geo. V., Chap. 67.....	392,744 72	(1) 392,744 72	
Statute	F—33	Civil Servants' Widows' Annuities Act, 1927.....	117,839 31	(1) 117,839 31	
			836,255 75	*835,123 73*	*1,132 02*
		MISCELLANEOUS — DIVERS			
217	F—33	Grant in aid of the Canadian General Council of the Boy Scouts Association.	9,000 00	9,000 00	
218	F—33	Subscriptions to publications of the Empire Parliamentary Association to be distributed to Members of the House of Commons.....	2,000 00	2,000 00	

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

FINANCE DEPARTMENT—Con. — MINISTÈRE DES FINANCES—Suite

Details in Part F, Volume II — Détail, partie F, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		MISCELLANEOUS—*Con.* — DIVERS—*Suite*			
219	F—33	Grant to the Dominion Council of the Girl Guides	$ 4,860 00	$ 4,860 00	
220	F—33	Contribution to aid in carrying on the work of the Royal Astronomical Society	1,620 00	1,620 00	
221	F—33	Royal Canadian Academy of Arts	2,025 00	2,025 00	
222	F—33	Grant to the Royal Society of Canada	4,500 00	4,500 00	
223	F—33	Grant to the Montreal Association for the Blind	4,050 00	4,050 00	
224	F—33	Grant to l'Institut Nazareth de Montreal to assist in work with the Blind	4,050 00	4,050 00	
404, 225	F—33	Amount required to provide for grants to be made to the Provinces of Nova Scotia, $1,300,000; New Brunswick, $900,000; Prince Edward Island, $275,000; British Columbia, $750,000; pending consideration of Provincial Subsidies	3,225,000 00	3,225,000 00	
298	F—33	Amount required to provide for grant to be made to the Province of British Columbia	750,000 00	750,000 00	
226	F—34	Unforeseen Expenses	36,290 26	36,290 26	
409, 227	F—34	Comptroller of the Treasury's Office—Expenses	1,656,851 00	1,656,851 00	
Statute	F—34	Office of the Comptroller of the Treasury, 21-22 Geo. V, Chap. 27, Sec. 74	1,390 00	1,390 00	
384, 228	F—36	Administration of the Royal Canadian Mint, including salaries, contingencies, retiring and other allowances, and general expenses	305,000 00	248,570 41 *g*	$ 56,429 59
Statute	F—37	Royal Canadian Mint Act, 1931, Sec. 16, Chap. 48	4,685 59	4,685 59	
229	F—37	Maintenance of the Dominion of Canada Assay Office, Vancouver, B.C	17,560 00	14,634 31 *h*	2,925 69
385, 230	F—37	Salaries and expenses of the Tariff Board, including additional provision by reason of the increased jurisdiction under the Dominion Trade and Industry Commission Act	320,000 00	134,344 20 *i*	185,655 80
231	F—38	Administration of the Bankruptcy Act	35,000 00	28,002 36 *m*	6,997 64
232	F—38	Federal District Commission—To provide for maintenance and improvement of properties under the control of the Federal District Commission	124,400 00	(2) 124,400 00	
Statute	F—38	Federal District Commission, 18-19 Geo. V., Chap. 26, 1928	200,000 00	(2) 200,000 00	
234	F—38	Salaries and expenses of the Office of the Salvage Officer, including L. H. Beer at $4,500	10,622 00	10,425 66	196 34

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

FINANCE DEPARTMENT—Con. — **MINISTÈRE DES FINANCES**—Suite

Details in Part F, Volume II — Détail, partie F, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		MISCELLANEOUS—*Conc.* — DIVERS—*Fin*			
265	F—33	To provide for report on cultural conditions in Canada (literature, art, drama, education, etc.)	$ 2,500 00	$ 2,500 00	
406, 266	F—20	To provide, subject to the approval of the Treasury Board, for salaries, reclassifications and increases	18,930 72	18,930 72	
381	F—33	Emergency grant to the Canadian National Institute for the Blind	50,000 00	50,000 00	
383	F—33	Grant towards the King George V., Jubilee Cancer Fund	100,000 00	100,000 00	
386	F—33	Grant to the Canadian Olympic Committee	10,000 00	5,000 00	*j* $ 5,000 00
402	.....	Administration of the Old Age Pension Act	10,000 00	.....	*k* 10,000 00
405	F—38	Employment and Social Insurance Act	2,000,000 00	48,862 38	*n* 1,951,137 62
523	F—39	Royal Commission on the Textile Industry	20,000 00	16,299 93	*l* 3,700 07
408	F—33	To pay to the Estate of the late General Sir Arthur William Currie, G.C.M.G., K.C.B., LL.D., in recognition of the eminent services rendered to his country by the deceased General during the Great War	50,000 00	50,000 00	
410	F—39	Allowance to the Representative of the Department of Finance as a member of the Canadian Farm Loan Board during tenure	1,500 00	1,425 00	75 00
411	F—33	Grant to l'Association Canadienne-Française des Aveugles to assist in work with the Blind	4,050 00	4,050 00	
416	F—39	To provide, notwithstanding the terms of the Civil Service Act or any other Act or Law, for payment of honoraria to members of the public service—subject to allocation by the Treasury board	10,000 00	9,900 00	100 00
Statute	F—33	Corporation of the City of Ottawa, 21-22 Geo. V., Chap. 43, 1931	100,000 00	100,000 00	
Statute	F—39	Dominion Housing Act, 1935, Chap. 58, 25-26 Geo. V.	2,691 07	2,691 07	
Statute	F—40	Farmers' Creditors' Arrangement Act, 24-25 Geo. V., Chap. 53, 1934	713,124 46	713,124 46	
Statute	F—46	Gratuities, C.S. Act, Chap. 22, Sec. 56, R.S.C. 1927	2,490 00	2,490 00	
Statute	F—46	Motor Car Allowances	33,158 49	33,158 49	
Statute	F—46	National Battlefields Commission, 18-19 Geo. V., Chap. 36, 1928	72,950 00	(*s*) 72,950 00	
Statute	F—47	Salary Deduction (Contiuuance) Act, 1935, 25-26 Geo. V., Chap. 26	29,363 37	29,363 37	
			9,949,661 96	*7,727,444 21*	*2,222,217 75*

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

FINANCE DEPARTMENT-Con. — **MINISTÈRE DES FINANCES**-Suite

Details in Part F, Volume II — Détail, partie F, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		MISCELLANEOUS CHARGES PAID DIRECT FROM CONSOLIDATED FUND — MONTANTS DIVERS PAYÉS À MÊME LE FONDS CONSOLIDÉ			
Statute	F—47	Civil Service Superannuation Act, 1924, Chap. 24, R.S. 1927 (Government contribution to the Fund)	$ 1,874,963 87	$ 1,874,963 87	
Statute	F—47	Outstanding cheques paid during year 1935-36 charged to Outstanding Cheques Account and for which provision had been transferred to Casual Revenue	952 72	952 72	
Statute	F—47	Payment of Contractors deposit transferred to Casual Revenue June 9, 1933, P.C. 1003 dated May 31, 1933	698 62	698 62	
			1,876,615 21	*1,876,615 21*	
		Total	182,381,067 66	180,127,337 86	$ 2,253,729 80
		SUMMARY — SOMMAIRE			
		Appropriation Acts—Lois des subsides	9,364,232 98	7,110,503 18	2,253,729 80
		Special Statutes—Statuts spéciaux	173,016,834 68	173,016,834 68	
		(Page 10)	182,381,067 66	180,127,337 86	2,253,729 80

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

FINANCE DEPARTMENT–Con. — MINISTÈRE DES FINANCES–Suite

EXPLANATION OF GRANTS NOT USED —— REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Savings effected in printing and stationery —— Compression des frais d'impression et de papeterie.
b. Travelling expenses less than expected —— Frais de déplacement inférieurs aux prévisions.
c. Decrease in printing in connection with outstanding loans —— Diminution des frais d'impression concernant les emprunts à échéoir.
d. No commission or brokerage paid for purchase of sinking funds, purchases having been made from a bond-holding account; interest coupons not presented for payment —— Aucun courtage ne fut payé, les achats pour les caisses d'amortissement ayant été faits à même un compte d'obligations; des coupons ne furent pas présentés à l'encaissement.
e. Clerks employed on loan flotations and salaries charged thereto —— Commis aux écritures employés à des lancements d'emprunts payés à même le crédit prévu à cette fin.
f. Death of pensioners during the year —— Pensionnés décédés pendant l'année.
g. Work on the new refinery not completed; the demand for coinage less than estimated —— Les travaux de la nouvelle affinerie ne furent pas terminés; la frappe fut moins importante que prévue.
h. Shipments of gold less than expected —— Les envois d'or furent inférieurs aux prévisions.
i. Orgazination of the Dominion Trade and Industry Commission was not proceeded with, pending judgment of the Supreme Court; appointments deferred —— Création de la Commission du Commerce et de l'Industrie différée en attendant le jugement de la Cour Suprême; nominations différées.
j. Grant for summer sports paid too late to be included in this fiscal year —— Subventions pour les jeux olympiques d'été payées trop tard pour être incluses dans les comptes de l'année financière.
k. Appointment of additional staff and investigators deferred —— Nominations de commis aux écritures et d'investigateurs différées.
l. Unliquidated accounts —— Des comptes ne furent pas liquidés.
m. General curtailment in the interest of economy; provision for contingent investigations —— Compression générale des dépenses dans un but d'économie; provisions en cas d'enquêtes.
n. Suspension of activities pending the decision of the Supreme Court —— L'application de la loi fut suspendue en attendat la décision de la Cour Suprême.

Certified correct —— Certifié exact,

WATSON SELLAR,
Comptroller of the Treasury —— Contrôleur du Trésor.

AUDIT NOTES —— NOTES DE VÉRIFICATION

Votes-Crédits 228 & 384 — Payment of two gratuities to widow of deceased employee of the Mint (see Précis of Correspondence, page 266) —— Duplication de paiement à la veuve d'un employé de l'Hôtel des Monnaies. (voir Précis de correspondance, page 277).

Canadian Patriotic Fund—Information regarding an audit made of the accounts of this Fund appears in the Chapter under this title in the Introduction of this report —— Fonds patriotique canadien—Des remarques concernant la vérification des comptes de ce fonds paraissent dans l'Introduction au chapitre intitulé "Vérification du fonds patriotique canadien."

Federal District Commission—Transfer of cheque by endorsement to third party (see Précis of Correspondence page 265) —— Commission du District fédéral—Chèque endossé et transféré à un tiers (voir Précis de correspondance, page 276).

National Battlefields Commission—Special allowances in respect to the services of employees not provided for in the by-laws (see Précis of Correspondence, page 265) —— Commission Nationale des champs de bataille—Allocations spéciales à des employés dont les services n'étaient pas prévus par les règlements. (voir Précis de correspondance, page 276).

Old Age Pensions—Pensions de Vieillesse—Comments based on an inspection of the expenditure under the Old Age Pensions Act will be found in the Chapter under this title in the Introduction of this report —— La vérification des dépenses, faite conformément aux dispositions de la Loi sur les Pensions de vieillesse, donna lieu à des remarques qui sont mentionnées dans l'Introduction de ce rapport, au chapitre "Pensions de Vieillesse".

Subsidies to Provinces — Additional information regarding these subsidies appears in the chapter under this title in the Introduction of this report and the details of expenditure will be found in Volume II, Part "F", pages 30 & 31 —— Subventions aux Provinces — Des renseignements additionnels concernant ces subventions sont donnés dans l'Introduction de ce rapport; le développement des dépenses paraît dans le Volume II, pages "F" 30 & 31).

Superannuation — Observations regarding the various Superannuation Acts will be found in the Chapter "Administration of the Civil Service and Civil Service Superannuation Acts" in the Introduction and a Statement of the Receipts and Disbursements will be found on page 165 of this volume and details of expenditure on pages 31 to 33, Part "F" of Volume II —— Pensions. Des remarques sur les différents fonds de pension paraissent dans l'Introduction au chapitre intitulé "Administration de la Loi du Service Civil et de la loi des pensions du Service Civil.". Des états des recettes et des déboursés paraissent dans ce volume et les dépenses sont détaillées dans le volume II, pages "F" 31 à 33.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

FINANCE DEPARTMENT-Conc. — MINISTÈRE DES FINANCES-Fin

MISCELLANEOUS STATEMENTS —— ÉTATS DIVERS

(1) Superannuation and Pensions — Receipts and Disbursements, etc. —— Retraites et Pensions — Recettes et déboursés, etc. (Page 165).

(2) Federal District Commission — General: Receipts and Disbursements. Comparison of Estimates approved with Actual Expenditure. Summary of Expenditure: Government Grounds, Receipts and Disbursements —— Commissions du District Fédéral — Recettes et déboursés. Comparaison entre les crédits approuvés et les dépenses. Sommaire des dépenses. Terrains du Gouvernement, recettes et déboursés. (Pages 174–178).

(3) National Battle fields Commission, Cash Account —— Commission Nationale des Champs de bataille, compte d'avances (Pages 178 & 179).

Redeemed and Converted Securities Audited —— Obligations rachetées et converties, vérifiées (Pages 162–164).

Transferred, Exchanged, Issued and Outstanding Securities Audited —— Obligations transférées, échangées, converties, émises et à échoir, vérifiées (Pages 166 & 167).

Interest Accrued on Loans and Advances to Railways, Canadian National Steamships, Harbour Commissioners, etc. —— Comptes des intérêts courus sur les prêts et les avances aux Chemins de fer, à la Marine, aux Commissaires des Ports, etc. (Page 161).

Registered and Coupon Interest Audited —— Intérêts payés sur obligations nominations et au porteur, vérifiées (Pages 168-173).

Royal Canadian Mint —— Monnaie Royale du Canada —— Gold Purchase Account; Silver Purchase Account; Nickel Purchase Account; Copper Purchase Account —— Compte des achats d'or; compte des achats d'argent; Comptes des achats de nickel; Compte des achats de cuivre (Pages 180 & 181).

These accounts have been examined and audited under my direction in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931 and, subject to the appended audit notes and observations in my report, I certify that in my opinion these accounts are correct.

Ces comptes ont été examinés et vérifiés sous ma direction, conformément aux dispositions de la Loi du Revenu consolidé et de la Vérification, 1931, et sous réserve des notes de vérification y faisant suite et des observations paraissant dans mon rapport, je certifie que, à ma connaissance, ils sont exacts.

GEORGES GONTHIER,
Auditor General —— Auditeur Général.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

DEPARTMENT OF FISHERIES — MINISTÈRE DES PÊCHERIES

Details in Part FF, Volume II — Détail, partie FF, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		CIVIL GOVERNMENT GOUVERNEMENT CIVIL			
Statute	FF- 4	Salary of Minister	$ 6,001 29	$ 6,001 29	
8	FF- 4	Salaries	95,490 00	95,490 00	
8	FF- 4	Contingencies	27,900 00	18,775 81 a	9,124 19
			129,391 29	*120,267 10*	*9,124 19*
		FISHERIES — PÊCHERIES			
159	FF- 4	Salaries and Disbursements of Fishery Officers and Guardians, Fisheries Patrol and Fisheries Protection Services	985,328 00	913,702 00 b	71,626 00
160	FF-12	Building Fishways and Clearing Rivers	6,000 00	4,721 47 c	1,278 53
161	FF-13	Legal and Incidental Expenses	6,000 00	3,061 86 c	2,938 14
162	FF-13	To assist in the conservation and development of the Deep-Sea Fisheries and the demand for Fish	85,000 00	39,128 15 d	45,871 85
163	FF-13	Fish Culture	240,000 00	231,036 57 c	8,963 43
164	FF-15	Oyster Culture	10,000 00	9,903 01 c	96 99
165	FF-15	To provide for an investigation into the life history of the Pacific Halibut by an International Fisheries Commission appointed under the Pacific Halibut Treaty of the 2nd of March, 1923	25,000 00	24,964 92	35 08
166	FF-16	Marine Biological Board of Canada	186,000 00	186,000 00	
167	FF-17	To provide, subject to the approval of the Governor in Council for a grant to the United Maritime Fishermen	4,050 00	4,050 00	
Statute	FF-17	Fishing Bounty, Chap. 74, Sec. 2, R.S. 1927	159,966 20	159,966 20	
			1,707,344 20	*1,576,534 18*	*130,810 02*
		MISCELLANEOUS — DIVERS			
406, 266	FF-17	To provide, subject to the approval of the Treasury Board for salaries, reclassifications and increases	3,992 42	3,992 42	
Statute	FF-17	Salary Deduction (Continuance) Act, 1935, 25-26 Geo. V., Chap. 26	9,371 54	9,371 54	
Statute	FF-17	Gratuities, C.S. Act, Chap. 22, Sec. 56, R.S.C. 1927	180 00	180 00	
			13,543 96	*13,543 96*	
		Total	1,850,279 45	1,710,345 24	139,934 21
		SUMMARY — SOMMAIRE			
		Appropriation Acts — Lois des subsides	1,674,760 42	1,534,826 21	139,934 21
		Special Statutes — Statuts spéciaux	175,519 03	175,519 03	
		(Page 10)	1,850,279 45	1,710,345 24	139,934 21

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

DEPARTMENT OF FISHERIES–Conc. — MINISTÈRE DES PÊCHERIES–Fin

EXPLANATION OF GRANTS NOT USED —— REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Expenses of Minister and Staff provided for but Minister not appointed until August —— Le Ministre n'ayant été nommé qu'au mois d'août, ses dépenses et celles des fonctionnaires de son cabinet furent moindres que prévues.

b. General policy of economy, fluctuating conditions in the various fisheries which greatly influence expenditure for protection —— Economies en général; les dépenses du service de protection dépendent des conditions existant dans les centres de pêche.

c. Unable to estimate more closely —— Impossibilité d'évaluer plus exactement le montant des dépenses.

d. Subsidies to bait freezers not taken advantage of and general policy of economy —— Subventions pour entrepôts frigorifiques d'amorces de pêche non réclamées; économies en général.

Certified correct —— Certifié exact,

WATSON SELLAR,
Comptroller of the Treasury —— Contrôleur du Trésor.

These accounts have been examined and audited under my direction in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931 and, subject to the observations in my report, I certify that in my opinion these accounts are correct.

Ces comptes ont été examinés et vérifiés sous ma direction, conformément aux dispositions de la Loi du Revenu consolidé et de la Vérification, 1931, et sous réserve des observations paraissant dans mon rapport, je certifie que, à ma connaissance, ils sont exacts.

GEORGES GONTHIER,
Auditor General —— Auditeur Général.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

GOVERNOR GENERAL'S SECRETARY'S OFFICE
SECRÉTARIAT DU GOUVERNEUR GÉNÉRAL

Details in Part G, Volume II — Détail, partie G, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		CIVIL GOVERNMENT GOUVERNEMENT CIVIL			
Statute	G-3	Governor General's Salary	$ 48,666 60	$ 48,666 60	
2	G-3	Salaries	27,370 00	27,370 00	
2	G-3	Contingencies	70,500 00	61,435 19	a$ 9,064 81
			146,536 60	*137,471 79*	*9,064 81*
		MISCELLANEOUS — DIVERS			
406, 266	G-3	To provide, subject to the approval of the Treasury Board for salaries, reclassifications and increases	385 38	385 38	
		Total	146,921 98	137,857 17	9,064 81
		SUMMARY — SOMMAIRE			
		Appropriation Acts — Lois des subsides	98,255 38	89,190 57	9,064 81
		Special Statutes — Statuts spéciaux	48,666 60	48,666 60	
		(Page 10)	146,921 98	137,857 17	9,064 81

EXPLANATION OF GRANTS NOT USED —— REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. General curtailment in the interest of economy —— Compression générale des dépenses dans un but d'économie.

Certified correct —— Certifié exact,

WATSON SELLAR,
Comptroller of the Treasury —— Contrôleur du Trésor.

These accounts have been examined and audited under my direction in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931 and, subject to the observations in my report, I certify that in my opinion these accounts are correct.

Ces comptes ont été examinés et vérifiés sous ma direction, conformément aux dispositions de la Loi du Revenu consolidé et de la Vérification, 1931, et sous réserve des observations paraissant dans mon rapport, je certifie que, à ma connaissance, ils sont exacts.

GEORGES GONTHIER,
Auditor General —— Auditeur Général.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

DEPARTMENT OF IMMIGRATION AND COLONIZATION
MINISTÈRE DE L'IMMIGRATION ET DE LA COLONISATION

Details in Part H, Volume II — Détail, partie H, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		CIVIL GOVERNMENT GOUVERNEMENT CIVIL			
9	H- 4	Salaries	$ 178,350 00	$ 178,350 00	
9	H- 5	Contingencies	15,300 00	13,548 52 a	$ 1,751 48
			194,150 00	*191,898 52*	*1,751 48*
		IMMIGRATION AND COLONIZATION IMMIGRATION ET COLONISATION			
51	H- 5	Immigration Salaries and Contingencies.	1,175,361 00	1,114,457 51 b	60,903 49
52	H-16	Empire Settlement Scheme, including grants authorized by the Governor in Council	34,250 00	8,501 67 c	25,748 33
53	H-16	Relief of Distressed Canadians	2,000 00	1,031 87 d	968 13
			1,211,611 00	*1,123,991 05*	*87,619 95*
		MISCELLANEOUS — DIVERS			
Statute	H- 4	Salary Deduction (Continuance) Act, 1935, 25-26 Geo. V., Chap. 26	4,598 76	4,598 76	
Statute	H-16	Gratuities, C.S. Act, Chap. 22, Sec. 56, R.S.C. 1927	1,230 00	1,230 00	
			5,828 76	*5,828 76*	
		MISCELLANEOUS CHARGES PAID DIRECT FROM CONSOLIDATED FUND — MONTANTS DIVERS PAYÉS À MÊME LE FONDS CONSOLIDÉ			
Statute	H-16	Empire Settlement Scheme, Assisted Passage Loan Account, 30% reduction of settlers' indebtedness Sec. 70, Chap. 42, 20-21 Geo. V	207 78	207 78	
		Total	1,411,797 54	1,322,426 11	89,371 43
		SUMMARY — SOMMAIRE			
		Appropriation Acts — Lois des subsides	1,405,761 00	1,316,389 57	89,371 43
		Special Statutes — Statuts spéciaux	6,036 54	6,036 54	
		(Page 10)	1,411,797 54	1,322,426 11	89,371 43

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

DEPARTMENT OF IMMIGRATION AND COLONIZATION—Conc.
MINISTÈRE DE L'IMMIGRATION ET DE LA COLONISATION—Fin

EXPLANATION OF GRANTS NOT USED —— REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Curtailment in expenditure for travelling expenses, subscriptions to newspapers, and sundries —— Compression des frais de déplacement, d'abonnements aux journaux, etc.

b. Decrease in deportation expenses; curtailment in clerical and general expenses at Head Office; economies effected in salaries and expenses in the British Isles; in the administration of the Chinese Immigration Act and for publicity —— Diminution des frais de déportation; compression des dépenses d'écritures, et en général, etc. au siège du Ministère; économies effectuées dans les Iles Britanniques sur les traitements et les dépenses en général; compression des frais de publicité et de ceux concernant l'application de la Loi sur l'immigration chinoise.

c. The amount proviced for the British Boys Settlement Scheme was not used —— Le montant prévu pour l'établissement des jeunes immigrants britanniques ne fut pas employé.

d. Decrease due to fewer cases of repatriation than expected —— Nombre de rapatriements inférieur aux prévisions.

Certified correct —— Certifié exact,

WATSON SELLAR,
Comptroller of the Treasury —— Contrôleur du Trésor.

MISCELLANEOUS STATEMENTS——ÉTATS DIVERS

Empire Settlement Scheme — Assisted Passage Loan Account —— Projet d'Établissement Impérial — Compte des prêts pour frais de passage (Page 182).

These accounts have been examined and audited under my direction in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931 and, subject to the observations in my report, I certify that in my opinion these accounts are correct.

Ces comptes ont été examinés et vérifiés sous ma direction, conformément aux dispositions de la Loi du Revenu consolidé et de la Vérification, 1931, et sous réserve des observations paraissant dans mon rapport, je certifie que, à ma connaissance, ils sont exacts.

GEORGES GONTHIER,
Auditor General —— Auditeur Général.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

INDIAN AFFAIRS DEPARTMENT — DÉPARTEMENT DES AFFAIRES INDIENNES

Details in Part I, Volume II — Détail, partie I, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		CIVIL GOVERNMENT GOUVERNEMENT CIVIL			
10	I- 4	Salaries	$ 117,655 00	$ 117,655 00	
10	I- 4	Contingencies	18,000 00	16,560 74	a$ 1,439 26
			135,655 00	*134,215 74*	*1,439 26*
		INDIAN AFFAIRS AFFAIRES INDIENNES			
373, 184	I- 4	To provide for expenses connected with the administration of Indian Affairs, including salaries, supplies, relief, medical attendance, hospitalization, dwellings, agricultural activities, surveys, roads, bridges, irrigation, dyking, education, etc., and a grant of $100,000 approved by Parliament in session of 1926-27	4,460,000 00	4,459,328 35	b 671 65
Statute	I-34	Indian Annuities under Section 162, Indian Act, Chap. 98, R.S. 1927	240,105 00	240,105 00	
Statute	I-34	Exchequer Court Awards	2,748 37	2,748 37	
			4,702,853 37	*4,702,181 72*	*671 65*
		MISCELLANEOUS — DIVERS			
406, 266	I-35	To provide, subject to the approval of the Treasury Board, for salaries, reclassifications and increases	10,907 64	10,907 64	
Statute	I-35	Salary Deduction (Continuance) Act, 1935, 25-26 Geo. V., Chap. 26	20,900 44	20,900 44	
Statute	I-35	Gratuities, C.S. Act, Chap. 22, Sec. 56, R.S.C. 1927	403 33	403 33	
			32,211 41	*32,211 41*	
Statute *Schedule "A"		PUBLIC WORKS CONSTRUCTION ACT, 1934 (UNEXPENDED BALANCES) — LOI SUR LA CONSTRUCTION D'OUVRAGES PUBLICS 1934 (BALANCES INEMPLOYÉES),			
79	I-35	Indian Affairs Department—For the construction and reconstruction of Indian Residential and day schools and hospitals	320,312 39	292,900 54	27,411 85
		Total	5,191,032 17	5,161,509 41	29,522 76

*The number under this heading corresponds to the item in Schedule "A" to the Public Works Construction Act, 1934 —— Ce chiffre est celui de l'item donné dans l'Annexe "A" faisant suite à la loi sur la construction d'ouvrages publico, 1934.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

INDIAN AFFAIRS DEPARTMENT—Con.
DÉPARTEMENT DES AFFAIRES INDIENNES—Suite

Details in Part I, Volume II — Détail, partie I, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		SUMMARY — SOMMAIRE			
		Appropriation Acts — Lois des subsides..	$ 4,606,562 64	$ 4,604,451 73	$ 2,110 91
		Special Statutes — Statuts spéciaux—			
		Public Works Construction Act, 1934 — Loi sur la construction d'ouvrages publics, 1934.....	320,312 39	292,900 54	27,411 85
		Sundry Acts — Lois diverses.....	264,157 14	264,157 14	
		(Page 10)	5,191,032 17	5,161,509 41	29,522 76

EXPLANATION OF GRANTS NOT USED —— REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Curtailment of travelling expenses —— Compression des frais de déplacement.

b. Accounts from remote districts not received before books closed —— Comptes des agences éloignées reçus après l'arrêt des écritures de l'année.

Certified correct —— Certifié exact,

WATSON SELLAR,
Comptroller of the Treasury —— Contrôleur du Trésor

AUDIT NOTES —— NOTES DE VÉRIFICATION

Vote-Crédit 176 (1934-35) — Salary of Physicians of Indian agencies (see Treasury Board Correspondence, page 250) —— Traitements payés aux médecins des agences des Indiens (voir correspondance avec le Conseil du Trésor, page 255).

Vote-Crédit 176 (1934-35) — Graduate Nurses: Indian Affairs (see Treasury Board Correspondence, page 250) —— Infirmières diplômées; agences des Indiens (voir correspondance avec le Conseil du Trésor, page 255).

Vote-Crédit 184 — Payment of Medical Accounts of an Indian Employee (see Précis of Correspondence, page 266) —— Paiement des comptes de frais médicaux d'un fonctionnaire indien (voir Précis de correspondance, page 273).

Vote-Crédit 184 — Unauthorized Allowances to Officials for light and heat (see Précis of Correspondence, page 267) —— Allocations d'éclairage et de chauffage payées à des fonctionnaires, sans autorisation (voir Précis de correspondance, page 273).

Indian Trust Fund — Fonds fiduciaires des indiens—Inadequate Records covering Gas and Oil Well Leases (see Précis of Correspondence, page 266) —— États incomplets concernant des puits pétrolifères donnés à bail (voir Précis de correspondance, page 273).

Indian Trust Fund — Fonds fiduciaires des indiens—Lease of Coal Mine (see Précis of Correspondence, page 266) —— Mines de charbon données à bail (voir Précis de correspondance, page 273).

Indian Trust Fund — Fonds ficudiaires des indiens—Royalties from Coal Mine, not properly expended (see Précis of Correspondence, page 266) —— Redevances, provenant d'une mine de charbon, n'étant pas dépensées tel que requis (voir Précis de correspondance, page 274).

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

INDIAN AFFAIRS DEPARTMENT—Conc.
DÉPARTEMENT DES AFFAIRES INDIENNES—Fin

MISCELLANEOUS STATEMENTS —— ÉTATS DIVERS

Indian Trust Fund —— Fonds fiduciaire des Indiens (Page 183).

Principal Unmatured, and Principal and Interest in Arrears in respect of Indian Land Sales (Indian Trust Funds) as at March 31, 1936 —— Capital non échu et arriérés de capital et d'intérêts concernant les ventes de terres des Indiens (Fonds fiduciaires des Indiens) le 31 mars 1936 (pages 184 & 185).

These accounts have been examined and audited under my direction in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931 and, subject to the appended audit notes and observations in my report, I certify that in my opinion these accounts are correct.

Ces comptes ont été examinés et vérifiés sous ma direction, conformément aux dispositions de la Loi du Revenu consolidé et de la Vérification, 1931, et sous réserve des notes de vérification y faisant suite et des observations paraissant dans mon rapport, je certifie que, à ma connaissance, ils sont exacts.

GEORGES GONTHIER,
Auditor General —— Auditeur Général.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

INSURANCE DEPARTMENT — DÉPARTEMENT DES ASSURANCES

Details in Part J, Volume II — Détail, partie J, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		CIVIL GOVERNMENT GOUVERNEMENT CIVIL			
11	J-3	Salaries	$ 92,812 00	$ 92,812 00	
11	J-4	Contingencies	64,000 00	52,821 04	a$ 11,178 96
			156,812 00	*145,633 04*	*11,178 96*
		MISCELLANEOUS — DIVERS			
233	J-4	Fire Prevention—Department of Insurance	9,300 00	9,300 00	
406, 266	J-3	To provide, subject to the approval of the Treasury Board for salaries, reclassifications and increases	2,492 34	2,492 34	
Statute	J-4	Salary Deduction (Continuance) Act, 1935, 25-26 Geo. V., Chap. 26	5,372 90	5,372 90	
			17,165 24	*17,165 24*	
		Total	173,977 24	162,798 28	11,178 96
		SUMMARY — SOMMAIRE			
		Appropriation Acts— Lois des subsides	168,604 34	157,425 38	
		Special Statutes — Statuts spéciaux	5,372 90	5,372 90	
		(Page 10)	173,977 24	162,798 28	11,178 96

EXPLANATION OF GRANTS NOT USED —— REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Cost of printing and travelling expenses less than expected —— Frais d'impression et de papeterie inférieurs aux prévisions.

Certified correct —— Certifié exact,

WATSON SELLAR,
Comptroller of the Treasury —— Contrôleur du Trésor.

These accounts have been examined and audited under my direction in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931 and, subject to the observations in my report, I certify that in my opinion these accounts are correct.

Ces comptes ont été examinés et vérifiés sous ma direction, conformément aux dispositions de la Loi du Revenu consolidé et de la Vérification, 1931, et sous réserve des observations paraissant dans mon rapport, je certifie que, à ma connaissance, ils sont exacts.

GEORGES GONTHIER,
Auditor General —— Auditeur Général.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

INTERIOR DEPARTMENT — MINISTÈRE DE L'INTÉRIEUR

Details in Part K, Volume II — Détail, partie K, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		CIVIL GOVERNMENT GOUVERNEMENT CIVIL			
Statute	K-13	Salary of Minister	$ 9,499 92	$ 9,499 92	
12	K-13	Salaries	503,158 50	503,158 50	
12	K-14	Contingencies	20,000 00	16,228 76	a$ 3,771 24
			532,658 42	*528,887 18*	*3,771 24*
		SCIENTIFIC INSTITUTIONS INSTITUTIONS SCIENTIFIQUES			
152	K-14	Dominion Observatory at Ottawa—Expenses	40,200 00	40,200 00	
153	K-14	Dominion Astrophysical Observatory at Victoria, B.C., Expenses	20,000 00	20,000 00	
			60,200 00	*60,200 00*	
		TOPOGRAPHICAL AND AIR SURVEY BUREAU — LEVÉS TOPOGRAPHIQUES ET PHOTOGRAPHIES PAR AVION			
154	K-15	Topographical and Air Surveys, etc.	110,000 00	110,000 00	
154	K-16	Amount required to provide for the purchase of air photographs or negatives for adding to the National Air Photographic Library	5,000 00	1,036 40 b	3,963 60
154	K-16	Fees of the Board of Examiners for D.L.S., etc.	900 00	900 00	
154	K-16	To assist in printing the publications of the Canadian Institute of Surveying (formerly the Association of Dominion Land Surveyors)	350 00	350 00	
			116,250 00	*112,286 40*	*3,963 60*
		GEODETIC SURVEY OF CANADA ARPENTAGE GÉODÉSIQUE DU CANADA			
365, 155	K-16	Control Operations—Precise levelling based on sea level, triangulation, geodetic astronomy and investigations—all basic for correlation of water areas, power developments, charts and maps and for the scientfic study of the earth's crust, curvature, figure and dimensions	141,000 00	141,000 00	
155	K-18	To recoup the Temiskaming and Northern Ontario Railway Commission in connection with their claim for injury to John Hedin	240 00	240 00	
			141,240 00	*141,240 00*	

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

INTERIOR DEPARTMENT-Con. — **MINISTÈRE DE L'INTÉRIEUR**-Suite

Details in Part K, Volume II — Détail, partie K, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		SCIENTIFIC INSTITUTIONS—*Conc.* INSTITUTIONS SCIENTIFIQUES—*Fin*			
		INTERNATIONAL BOUNDARY COMMISSION COMMISSION DE LA DÉLIMITATION DES FRONTIÈRES			
366, 156	K-18	Expenses connected with the maintenance in a state of effective demarcation of the international boundary.....	$ 45,819 42	$ 45,819 42	
			363,509 42	*359,545 82*	$ *3,963 60*
		GOVERNMENT OF THE NORTHWEST TERRITORIES — ADMINISTRATION DES TERRITOIRES DU NORD-OUEST			
374, 187	K-19	Salaries and expenses connected with the Administration of the Northwest Territories Act and Ordinances, Northwest Game Act and Regulations, Eskimo Affairs, Wood Buffalo Park, etc.....	244,000 00	217,996 66	*c* 26,003 34
		GOVERNMENT OF THE YUKON TERRITORY — ADMINISTRATION DU TERRITOIRE DU YUKON			
189	K-21	Salaries and Expenses connected with the Administration of the Territory, including surveys.....	42,000 00	36,902 88	*d* 5,097 12
189	K-22	Grant to Yukon Council for local purposes, the construction and maintenance of roads and such other expenditures as the Commissioner is authorized to expend by and with the advice and consent of the Council or any Committee thereof.....	60,000 00	60,000 00	
			102,000 00	*96,902 88*	*5,097 12*
		DOMINION LANDS AND PARKS DOMAINE ET PARCS DE L'ÉTAT			
190	K-22	Dominion Lands, Seed Grain, Mining Lands and Ordnance, Admiralty and Public Lands, Salaries and expenses, etc.....	90,797 96	82,547 96	*e* 8,250 00
376, 190	K-23	Advancement of Forest conservation....	275,000 00	275,000 00	
190	K-27	Grant to Canadian Forestry Association.	1,620 00	1,620 00	
190	K-27	Investigation of Water and Power Resources and of International Waterway Problems, the Dominion Hydrometric Survey and for the administration of the Dominion Water Power and Irrigation Acts, etc.....	165,000 00	157,972 38	*f* 7,027 62

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

INTERIOR DEPARTMENT—Con. — **MINISTÈRE DE L'INTÉRIEUR**—Suite

Details in Part K, Volume II — Détail, partie K, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses		Grant not used — Crédits non employés
		DOMINION LANDS AND PARKS—*Conc.* DOMAINE ET PARCS DE L'ÉTAT—*Fin*				
190	K-30	Lake of the Woods Control Board—Expenses	$ 7,000 00	$ 6,970 37		$ 29 63
376	K-30	Expenses incurred under the Lake of the Woods Control Board Act, 1921, and under the agreement between the Dominion, Ontario and Manitoba, confirmed by the Lac Seul Conservation Act, 1928, for the construction of a dam at the outlet of Lac Seul and its operation by the Lake of the Woods Control Board, moneys expended to be reimbursed to the Dominion by the Province of Manitoba under the terms of Paragraph 8 of the Manitoba Transfer Agreement	20,000 00	16,909 40	*g*	3,090 60
376	K-30	Expenses incurred under the Lake of the Woods Convention 1925, for Canadian participation in legal proceedings in the United States incidental to acquiring a flowage easement over lands bordering on Lake of the Woods in the United States, two thirds of the moneys expended to be reimbursed to the Dominion by the Provinces of Manitoba and Ontario under the terms of the agreement of November 15, 1922	6,101 03	3,710 39	*h*	2,390 64
190	K-30	Expenses connected with the National Parks of Canada	1,105,188 00	1,096,149 88	*i*	9,038 12
190	K-38	Administration of the Migratory Birds Convention Act	35,500 00	35,500 00		
190	K-38	Costs of litigation and legal expenses	4,000 00	3,945 37		54 63
190	.....	Expenses in connection with determination of location and boundaries of Ordnance and Admiralty Lands in the Province of British Columbia	3,000 00	.....	*j*	3,000 00
190	K-13	Amount required to cover the payment of retiring leave to officials other than those on Civil Government	7,350 00	45 15	*k*	7,304 85
190	K-13	Salaries of Revenue Staff	8,856 00	8,856 00		
Statute	K-39	Exchequer Court Award	2,662 77	2,662 77		
			1,792,045 76	*1,691,859 67*		*40,186 09*

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

INTERIOR DEPARTMENT—Con. — **MINISTÈRE DE L'INTÉRIEUR**—Suite

Details in Part K, Volume II — Détail, partie K, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		UNEMPLOYMENT RELIEF SECOURS AUX CHÔMEURS			
Statute	K-39	The Relief Act, 1935	$ 188,221 02	$ 188,221 02	
		MISCELLANEOUS — DIVERS			
237	K-39	To pay Mrs. E. B. Hutcheson as Matron, notwithstanding the fact that, owing to advanced age, she may not be able to continue the regular performance of such duties, in recognition of the valuable services rendered by her late husband as Exhibition Commissioner	1,200 00	1,200 00	
238	K-39	Grant to John Thomas (Jack) Miner to assist him in his wild life conservation work	3,500 00	3,500 00	
406, 266	K-39	To provide, subject to the approval of the Treasury Board for salaries, reclassifications and increases	1,518 25	1,518 25	
Statute	K-40	Salary Deduction (Continuance) Act, 1935, 25-26 Geo. V., Chap. 26	35,517 39	35,517 39	
Statute	K-40	Gratuities, C.S. Act, Chap. 22, Sec. 56, R.S.C. 1927	868 34	868 34	
			42,603 98	*42,603 98*	
		MISCELLANEOUS CHARGES PAID DIRECT FROM CONSOLIDATED FUND — MONTANTS DIVERS PAYÉS À MÊME LE FONDS CONSOLIDÉ			
Statute	K-40	Refund of moneys received in connection with the administration of the Natural Resources, Natural Resources Act, 22-23 Geo. V., Chap. 35	1,200 74	1,200 74	
Statute	K-40	Seed Grain and Relief Account— Losses for fiscal year 1935-36 written off $26,921 03 Collected and retained by Province of Saskatchewan as commissions on collections 2 50	26,923 53	26,923 53	
			28,124 27	*28,124 27*	

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

INTERIOR DEPARTMENT—Con. — **MINISTÈRE DE L'INTÉRIEUR**—Suite

Details in Part K, Volume II — Détail, partie K, Volume II

Statute *Schedule "A"	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		PUBLIC WORKS CONSTRUCTION ACT, 1934 (UNEXPENDED BALANCES) — LOI SUR LA CONSTRUCTION D'OUVRAVES PUBLICS, 1934 (BALANCES INEMPLOYÉES)			
5	K-42	Banff, Alta.—Post Office and Administration Building.....	$ 146,635 88	$ 126,261 81	$ 20,374 07
78	K-42	Interior Department—To provide for the construction and development of public buildings, camp sites, electric light and telephone systems, highways, landing fields, trails, water and sewer systems, recreational areas, wharves and river protection works; to provide for the development of historic sites, including buildings, repairs, and restorations; also to provide for the construction of the Golden Revelstoke (Big Bend) Section of the Trans-Canada Highway between Golden and Canoe River, further to provide for the purchase and acquisition of building sites.....	1,048,179 61	910,745 77	137,433 84
			1,194,815 49	*1,037,007 58*	*157,807 91*
Statute †Schedule "A"		SUPPLEMENTARY PUBLIC WORKS CONSTRUCTION ACT, 1935 — LOI SUR LA CONSTRUCTION D'OUVRAGES PUBLICS SUPPLÉMENTAIRES, 1935			
11	K-42	Interior Department—To provide for the construction and development of public buildings, camp sites, electric light and telephone systems, highways, bridges, streets, sidewalks, landing fields, air harbours, trails, water and sewer systems, recerational areas, wharves, and river protection works; to provide for the development of historic sites including buildings, repairs and restorations; to provide for the purchase and acquisition of building sites, also to provide for the construction of the Golden-Revelstoke (Big Bend) section of the Trans-Canada Highway.....	1,457,506 90	1,074,062 33	383,444 57
		Total.....	5,880,485 26	5,260,211 39	620,273 87

* The number under this heading corresponds to the items in Schedule "A" Public Works Construction Act, 1934 —— Ces chiffres sont ceux des item donnés à l'Annexe "A", faisant suite à la loi sur la construction d'ouvrages publics, 1934.

† The number under this heading correspond to the item in Schedule "A" to the Supplementary Public Works Construction Act, 1935 —— Ce chiffre est celui de l'item donné à l'Annexe "A", faisant suite à la loi sur la construction de travaux publics supplémentaires, 1935.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con*,
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

INTERIOR DEPARTMENT-Con. — **MINISTÈRE DE L'INTÉRIEUR**-Suite

Details in Part K, Volume II — Détail, partie K, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		SUMMARY — SOMMAIRE			
		Appropriation Acts — Lois des subsides	$ 2,968,299 16	$ 2,889,277 77	$ 79,021 39
		Special Statutes — Statuts spéciaux—			
		Public Works Construction Act, 1934 — Loi sur la construction d'ouvrages publics, 1934	1,194,815 49	1,037,007 58	157,807 91
		Supplementary Public Works Construction Act, 1935 — Loi sur la construction d'ouvrages publics supplémentaires, 1935	1,457,506 90	1,074,062 33	383,444 57
		Sundry Acts — Lois diverses	259,863 71	259,863 71	
		(Page 10)	5,880,485 26	5,260,211 39	620,273 87

EXPLANATION OF GRANTS NOT USED —— REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Curtailment in travelling expenses; postponement of issue of certain departmental publications and of the purchase of supplies and equipment —— Compression des frais de déplacement; publication de diverses brochures et achats de fournitures et de matériel différés.

b. Air photographs could not be obtained in time to complete purchase —— Des achats de photographies aériennes ne purent se conclure en temps voulu.

c. Expenditure contingent on fluctuating conditions in the Northwest Territories; final payment for reindeer herd could not be made before the end of the fiscal year —— Dépenses variant suivant les conditions existant dans les Territoires du Nord-Ouest; le paiement final concernant la horde de rennes ne fut pas fait avant l'arrêt des comptes de l'année financière.

d. Expenditure under "Contingencies" and "Maintenance of Insane Patients" less than estimated —— "Dépenses contingentes" et "frais d'entretien des aliénés" inférieurs aux prévisions.

e. Vacancies not filled; postponement of purchase of equipment and supplies —— Positions laissées vacantes; achats de matériel et d'équipement différés.

f. Payments made by the provinces under the agreements —— Paiements faits par les provinces conformément aux clauses du contrat.

g. Certain work was postponed —— Certains travaux furent différés.

h. Legal services less than expected —— Frais judiciaires inférieurs aux prévisions.

i. Largely due to orders not filled —— Dû en grande partie à ce que des commandes ne furent pas exécutées.

j. The negotiations with the Province had not progressed to a point where it was possible to do the work contemplated —— Les négociations avec les provinces ne progressèrent pas suffisamment pour effectuer, au cours de l'année, les travaux projetés.

k. Employees appointed to other departments were retained —— Les ministères gardèrent à leur service les employés y ayant été transférés.

Certified correct —— Certifié exact,

WATSON SELLAR,
Comptroller of the Treasury —— Contrôleur du Trésor.

AUDIT NOTE —— NOTE DE VÉRIFICATION

Vote-Crédit 187 — Authority for furnishing free provisions to Medical Officers in the Northwest Territories (see Précis of Correspondence, page 267) —— Vivres fournis gratuitement à des médecins des Territoires du Nord-Ouest faisant question (voir Précis de correspondance, page 278).

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

INTERIOR DEPARTMENT—Conc. — MINISTÈRE DE L'INTÉRIEUR—Fin

MISCELLANEOUS STATEMENTS — ÉTATS DIVERS

(1) Yukon Territory — Comparative Statement of Revenue and Expenditure of the Federal Departments in the Yukon Territory — Territoire du Yukon — Etat comparatif des revenus et des dépenses des ministères dans le Territoire du Yukon (Page 186).

Yukon Territorial Government — Gouvernement du Territoire du Yukon.

Consolidated Revenue Fund — Fonds du Revenu consolidé du Yukon (Page 186).

Summary of Grants and Expenditure — Sommaire des crédits et des dépenses (Pages 187).

Comparative statement of Revenue and Expenditure — Tableau comparatif des revenus et des dépenses (page 188).

Liquor Accounts — Comptes des liqueurs (Pages 189 & 190).

These accounts have been examined and audited under my direction in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931 and, subject to the appended audit note and observations in my report, I certify that in my opinion these accounts are correct.

Ces comptes ont été examinés et vérifiés sous ma direction, conformément aux dispositions de la Loi du Revenu consolidé et de la Vérification, 1931, et sous réserve de la note de vérification y faisant suite et des observations paraissant dans mon rapport, je certifie que, à ma connaissance, ils sont exacts.

GEORGES GONTHIER,
Auditor General — Auditeur Général.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

JUSTICE DEPARTMENT — MINISTÈRE DE LA JUSTICE

Details in Part L, Volume II — Détail, partie L, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		CIVIL GOVERNMENT GOUVERNEMENT CIVIL			
Statute	L- 5	Salary of Minister	$ 9,448 84	$ 9,448 84	
Statute	L- 5	Salary of Solicitor General, 21-22 Geo. V., Chap. 12	5,311 78	5,311 78	
13	L- 5	Salaries	198,798 00	198,798 00	
13	L- 5	Contingencies	45,000 00	42,401 30	*a* $ 2,598 70
			258,558 62	*255,959 92*	*2,598 70*
		ADMINISTRATION OF JUSTICE ADMINISTRATION DE LA JUSTICE			
30	L- 6	Miscellaneous expenditure	15,000 00	12,499 65	*b* 2,500 35
317	L- 6	Travelling expenses of Judge James B. Moon, of Parry Sound District, while holding Courts in Simcoe County	21 61	21 61	
			15,021 61	*12,521 26*	*2,500 35*
		SUPREME COURT OF CANADA COUR SUPRÊME DU CANADA			
31	L- 7	Contingencies and disbursements, including books, magazines, etc., for judges, not exceeding $350	4,100 00	4,046 52	*b* 53 48
31	L- 7	Law books and books of reference for Library, and binding of same	7,000 00	6,291 58	*b* 708 42
31	L- 7	Printing, binding and distributing Supreme Court Reports	8,000 00	5,938 44	*b* 2,061 56
			19,100 00	*16,276 54*	*2,823 46*
		EXCHEQUER COURT OF CANADA COUR DE L'ÉCHIQUIER DU CANADA			
32	L- 7	Contingencies—Judges' and Court Officials' travelling expenses; remuneration to sheriffs, etc., printing, stationery, etc., and $150 for judges' books	7,000 00	6,540 42	*b* 459 58
32	L- 7	Printing, binding and distributing Court Reports	3,000 00	1,979 48	*b* 1,020 52
			10,000 00	*8,519 90*	*1,480 10*
		YUKON TERRITORY TERRITOIRE DU YUKON			
33	L- 8	Miscellaneous expenditure, including salaries and allowances of court officers, etc	9,500 00	6,162 22	*b* 3,337 78

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

JUSTICE DEPARTMENT-Con. — **MINISTÈRE DE LA JUSTICE**-Suite

Details in Part L, Volume II — Détail, partie L, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		ADMINISTRATION OF JUSTICE—*Con.* ADMINISTRATION DE LA JUSTICE—*Suite*			
		SUPREME COURT OF CANADA COUR SUPRÊME DU CANADA			
Statute	L- 7	Salaries of Judges	$ 82,645 15	$ 82,645 15	
		EXCHEQUER COURT OF CANADA COUR DE L'ÉCHIQUIER DU CANADA			
Statute	L- 7	Salaries of Judges	23,790 81	23,790 81	
Statute	L- 7	Travelling allowances — Admiralty Judges	102 50	102 50	
			23,893 31	*23,893 31*	
Statute		ONTARIO			
	L- 8	Supreme Court — Appellate Division — Salaries	68,685 49	68,685 49	
	L- 8	High Court Division — Salaries	97,010 47	97,010 47	
	L- 8	County Courts — Salaries	331,071 56	331,071 56	
	L- 9	Travelling allowances	38,813 59	38,813 59	
			535,581 11	*535,581 11*	
Statute		QUEBEC — QUÉBEC			
	L- 9	King's Bench — Salaries	109,000 00	109,000 00	
	L- 9	Superior Court — Salaries	351,685 48	351,685 48	
	L- 9	Travelling allowances	30,880 82	30,880 82	
			491,566 30	*491,566 30*	
Statute		NOVA SCOTIA — NOUVELLE-ÉCOSSE			
	L-10	Supreme Court — Salaries	64,000 00	64,000 00	
	L-10	Divorce Court — Salaries	500 00	500 00	
	L-10	County Courts—Salaries	35,000 00	35,000 00	
	L-10	Travelling allowances	5,856 48	5,856 48	
			105,356 48	*105,356 48*	
Statute		NEW BRUNSWICK — NOUVEAU-BRUNSWICK			
	L-10	Supreme Court — Salaries	24,685 48	24,685 48	
	L-10	King's Bench — Salaries	33,685 48	33,685 48	
	L-10	Divorce Court — Salaries	500 00	500 00	
	L-10	County Courts — Salaries	27,741 88	27,741 88	
	L-10	Travelling allowances	10,051 75	10,051 75	
			96,664 59	*96,664 59*	

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

JUSTICE DEPARTMENT–Con. — **MINISTÈRE DE LA JUSTICE**–Suite

Details in Part L, Volume II — Détail, partie L, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		ADMINISTRATION OF JUSTICE–*Conc.* ADMINISTRATION DE LA JUSTICE–*Fin*			
Statute		MANITOBA			
	L–10	Court of Appeal — Salaries	$ 46,000 00	$ 46,000 00	
	L–10	King's Bench — Salaries	55,000 00	55,000 00	
	L–11	County Courts — Salaries	50,000 00	50 000 00	
	L–11	Travelling allowances	6,883 34	6,883 34	
			157,883 34	*157,883 34*	
Statute		BRITISH COLUMBIA COLOMBIE BRITANNIQUE			
	L–11	Court of Appeal — Salaries	45,250 00	45,250 00	
	L–11	Supreme Court — Salaries	53,450 00	53,450 00	
	L–11	County Courts — Salaries	69,604 13	69,604 13	
	L–11	Travelling allowances	20,476 25	20,476 25	
			188,780 38	*188,780 38*	
Statute		PRINCE EDWARD ISLAND ÎLE DU PRINCE-ÉDOUARD			
	L–11	Supreme Court — Salaries	28,750 00	28,750 00	
	L–11	County Courts — Salaries	15,000 00	15,000 00	
	L–11	Travelling allowances	719 98	719 98	
			44,469 98	*44,469 98*	
Statute		SASKATCHEWAN			
	L–12	Court of Appeal — Salaries	42,782 26	42,782 26	
	L–12	Court of King's Bench — Salaries	64,000 00	64,000 00	
	L–12	District Courts — Salaries	84,475 42	84,475 42	
	L–12	Travelling allowances	12,536 70	12,536 70	
			203,794 38	*203,794 38*	
Statute		ALBERTA			
	L–12	Supreme Court — Salaries	99,863 73	99,863 73	
	L–12	District Courts — Salaries	47,889 64	47,889 64	
	L–12	Travelling allowances	20,459 38	20,459 38	
			168 212 75	*168,212 75*	
Statute		YUKON TERRITORY TERRITOIRE DU YUKON			
	L–8	Territorial Court — Salary of Judge	8,250 00	8,250 00	

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

JUSTICE DEPARTMENT—Con. — MINISTÈRE DE LA JUSTICE—Suite

Details in Part L, Volume II — Détail, partie L, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses		Grant not used — Crédits non employés
		PENITENTIARIES — PÉNITENCIERS				
34	L-13	Amount required for cost of administration, construction, purchase of land, supplies and equipment, maintenance and discharge of inmates at Kingston, St. Vincent de Paul, Dorchester, Manitoba, British Columbia, Piers Island, Saskatchewan and Collin's Bay Penitentiaries	$ 2,830,947 75	$ 2,375,421 22	*c*	$ 455,526 53
Statute	L-17	Exchequer Court Award	1,230 00	1,230 00		
			2,832,177 75	*2,376,651 22*		*455,526 53*
		MISCELLANEOUS — DIVERS				
226	L-18	Unforeseen Expenses	8,166 66	8,166 66		
239	L-18	Expenses of Litigated Matters — Department of Justice	25,000 00	24,478 38	*b*	521 62
240	L-18	Annual contribution to the Canadian Law Library, London, England	500 00	381 01	*b*	118 99
382	L-18	Grant to the Canadian Prisoners' Welfare Association	500 00	500 00		
406, 266	L- 5	To provide, subject to the approval of the Treasury Board for salaries, reclassifications and increases	14,740 82	14,740 82		
Statute	L- 5	Salary Deduction (Continuance) Act, 1935, 25-26 Geo. V., Chap. 26	64 77	64 77		
			48,972 25	*48,331 64*		*640 61*
		Total	5,300,428 00	4,831,520 47		468,907 53
		SUMMARY — SOMMAIRE				
		Appropriation Acts — Lois des subsides	3,177,274 84	2,708,367 31		468,907 53
		Special Statutes — Statuts spéciaux	2,123,153 16	2,123,153 16		
		(Page 10)	5,300,428 00	4,831,520 47		468,907 53

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

JUSTICE DEPARTMENT–Conc. — **MINISTÈRE DE LA JUSTICE**–Fin

EXPLANATION OF GRANTS NOT USED —— REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Due to strict economy —— Dû à une rigide économie.

b. Unable to estimate more closely —— Impossibilité d'évaluer plus exactement le montant des dépenses.

c. Decrease in number of convicts and general policy of economy —— Diminution du nombre des forçats, et économies en général.

Certified correct —— Certifié exact,

WATSON SELLAR,
Comptroller of the Treasury —— Contrôleur du Trésor.

These accounts have been examined and audited under my direction in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931 and, subject to the observations in my report, I certify that in my opinion these accounts are correct.

Ces comptes ont été examinés et vérifiés sous ma direction, conformément aux dispositions de la Loi du Revenu consolidé et de la Vérification, 1931, et sous réserve des observations paraissant dans mon rapport, je certifie que, à ma connaissance, ils sont exacts.

GEORGES GONTHIER,
Auditor General —— Auditeur Général.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

LABOUR DEPARTMENT — MINISTÈRE DE TRAVAIL

Details in Part M, Volume II — Détail, partie M, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		CIVIL GOVERNMENT GOUVERNEMENT CIVIL			
Statute	M- 4	Salary of Minister	$ 9,499 92	$ 9,499 92	
14	M- 4	Salaries	192,972 00	192,972 00	
14	M- 5	Contingencies	26,000 00	25,784 54 a	$ 215 46
			228,471 92	*228,256 46*	*215 46*
		LABOUR — TRAVAIL			
*291					
369, 171	M- 5	Annuities Act	190,000 00	187,912 52 a	2,087 48
172	M- 5	Combines Investigation Act	22,000 00	3,398 62 b	18,601 38
173	M- 6	Conciliation and Labour Act	32,000 00	31,940 30	59 70
*292, 174	M- 6	Administration, Employment Officers' Co-ordination Act	8,300 00	8,227 89	72 11
175	M- 6	Fair Wages and Inspection	11,000 00	8,779 28 a	2,220 72
*293, 176	M- 6	Industrial Disputes Investigation Act	11,600 00	11,579 24	20 76
370, 177	M- 7	International Labour Conference	15,000 00	13,833 98 a	1,166 02
371	M- 7	Administration of Hours of Labour, Weekly Rest and Minimum Wages Acts	100,000 00	2,274 17 c	97,725 83
Statute	M- 7	Organization and Co-ordination Employment Offices, R.S. 1927, Chap. 57.	150,000 00	150,000 00	
Statute	M- 8	Technical Education in Canada, R.S. 1927, Cap. 193	98,784 04	98,784 04	
			638,684 04	*516,730 04*	*121,954 00*
		UNEMPLOYMENT RELIEF SECOURS AUX CHÔMEURS			
Statute	M- 8	Unemployment Relief Act 1930	26,338 33	26,338 33	
Statute	M- 8	Unemployment and Farm Relief Act 1931 and Continuance Act 1932	26,173 05	26,173 05	
Statute	M- 8	The Relief Act 1932	111,071 40	111,071 40	
Statute	M- 9	The Relief Act 1933	493,415 50	493,415 50	
Statute	M- 9	The Relief Act 1934	862,733 26	862,733 26	
Statute	M-10	The Relief Act 1935	39,764,368 45	39,764,368 45	
			41,284,099 99	*41,284,099 99*	
		MISCELLANEOUS — DIVERS			
406, 266	M- 4	To provide, subject to the approval of the Treasury Board for salaries, reclassifications and increases	4,170 53	4,170 53	
Statute	M- 4	Salary Deduction (Continuance) Act, 1935, 25-26 Geo. V., Chap. 26	9,204 10	9,204 10	
			13,374 63	*13,374 63*	

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

LABOUR DEPARTMENT-Con. — **MINISTÈRE DE TRAVAIL**-Suite

Details in Part M, Volume II — Détail, partie M, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		MISCELLANEOUS CHARGES PAID DIRECT FROM CONSOLIDATED FUND — MONTANTS DIVERS PAYÉS À MÊME LE FONDS CONSOLIDÉ			
Statute	M-11	Government Annuities—To maintain reserve for year ended March 31, 1935...	$ 271,826 73	(1) $271,826 73	
		Total.....	42,436,457 31	42,314,287 85	$ 122,169 46
		SUMMARY — SOMMAIRE			
		Appropriation Acts — Lois des subsides.	613,042 53	490,873 07	122,169 46
		Special Statutes — Statuts spéciaux.....	41,823,414 78	41,823,414 78	
		(Page 10)	42,436,457 31	42,314,287 85	122,169 46

* Supplementary vote — Crédit supplémentaire.

EXPLANATION OF GRANTS NOT USED — —REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Unable to estimate more closely —— Impossibilité d'évaluer plus exactement le montant des dépenses.

b. Effective October 1, 1935, administration of the Combines Investigation Act was transferred to the jurisdiction of the Trade and Industry Commission —— A dater du 1er octobre, 1935, l'administration de la Loi des Enquêtes sur les coalitions fut placée sous la juridiction de la Commission du Commerce et de l'Industrie.

c. Acts not in operation pending decision of Supreme Court as to their validity. Expenditure incurred for legal services re drafting of regulations —— Ces lois ne furent pas appliquées en attendant que la Cour Suprême ne soit prononcée sur leur validité; les honoraires des avocats ayant redigé les réglements furent seuls imputés au crédit.

Certified correct —— Certifié exact,

WATSON SELLAR,
Comptroller of the Treasury —— Contrôleur du Trésor.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

LABOUR DEPARTMENT-Conc. — MINISTÈRE DU TRAVAIL-Fin

AUDIT NOTES —— NOTES DE VÉRIFICATION

Vote-Crédit 14 — $2,394.90 was paid from this vote for advertising in books and pamphlets, contrary to regulations which provide that no advertising may be authorized in any books or pamphlets, or in any periodical other than daily or weekly newspapers. The department stated it was not aware of the existence of such regulations —— Contrairement aux règlements concernant la publicité, une somme de $2,394.90 fut payée à même ce crédit pour des annonces parues dans des livres, brochures, journaux, etc., n'étant ni quotidiens ni hegdomadaires. Le Ministère m'informa, qu'il ignorait ce règlement.

Vote-Crédit 171 — Employment of Clerical Staff under Section 4 of the Annuities Regulations questioned (see Chapter in the Introduction on the "Administration of the Civil Service Act") —— Commis aux écritures employés en vertu des dispositions de l'article 4 des règlements sur la Loi des rentes viagères (voir dans l'Introduction le chapitre intitulé "Application de la Loi du Service Civil").

Vote-Crédit 171 — Unearned Premium on Guarantee Bond (see Precis of Correspondence, page 267) —— Prime non due sur une caution (voir Précis de correspondance, page 281).

Vote-Crédit 172 — Expenditure under the Combines Investigation Act for the period October 1, 1935 to March 31, 1936 was paid from Vote 230 (Finance Department), Salaries and Expenses of the Tariff Board —— Du 1er octobre 1935 au 31 mars 1936, les dépenses concernant l'application de la Loi des Enquêtes sur les coalitions furent payées à même le crédit 230 (Ministère des Finances): Traitements et Dépenses de la Commission du Tarif.

Unemployment Relief — Secours aux chômeurs — Recoveries of large sums of moneys contributed to many expenditures for which the Federal Government was not liable under the Federal Provincial agreements and arrangements, have been obtained and further recoveries are in prospect. See observations in the Chapter on Unemployment Relief in the Introduction of this Report —— Des sommes importantes ont été ou seront recouvrées, sur de nombreuses dépenses auxquelles le Gouvernement Fédéral n'avait pas à contribuer d'après les ententes conclues avec les gouvernements provinciaux. Voir les observations paraissant dans l'Introduction de ce rapport, au chapitre "Secours aux chômeurs".

MISCELLANEOUS STATEMENTS —— ÉTATS DIVERS

(1) Government Annuities Fund —— Fonds des rentes viagères de l'Etat (page 191).

These accounts have been examined and audited under my direction in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931 and, subject to the appended audit notes and observations in my report, I certify that in my opinion these accounts are correct.

Ces comptes ont été examinés et vérifiés sous ma direction, conformément aux dispositions de la Loi du Revenu consolidé et de la Vérification, 1931, et sous réserve des notes de vérification y faisant suite et des observations paraissant dans mon rapport, je certifie que, à ma connaissance, ils sont exacts.

GEORGES GONTHIER,
Auditor General —— Auditeur Général.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

LEGISLATION — LÉGISLATION

Details in Part N, Volume II — Détail, partie N, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		LEGISLATION — LÉGISLATION			
		THE SENATE — SÉNAT			
Statute	N-12	Salary of the Speaker	$ 5,700 00	$ 5,700 00	
Statute	N-13	Indemnity and transportation expenses of Senators	285,717 65	285,717 65	
318, 35	N-13	Salaries and Contingent Expenses	169,241 50	169,241 50	
318	N-15	Full Sessional Indemnity for the Session of 1935 to members of the Senate for days lost through absence due to public business, by illness, or on account of death	24,260 00	18,560 00	b$ 5,700 00
321	N-16	To provide, notwithstanding anything contained in the Senate and House of Commons Act, for the payment to each Member of the Senate and of the House of Commons who attended the first part of the present Session of an amount representing the actual moving or transportation expenses and reasonable living expenses of such members while on the journey between Ottawa and his place of residence after the adjournment of Parliament on April 17, 1935 and on the return journey from his place of residence to Ottawa at the end of the recess which commenced on the said date, or in case any such member did not return to his place of residence during the said recess an amount equivalent to what would have been his travelling expenses if he had returned to his place of residence during the said recess—The Senate	5,000 00	3,974 20	b 1,025 80
			489,919 15	*483,193 35*	*6,725 80*
		MISCELLANEOUS — DIVERS			
406, 266	N-96	To provide, subject to the approval of the Treasury Board for salaries, reclassifications and increases	570 00	570 00	
Statute	N-96	Salary Deduction (Continuance) Act, 1935, 25-26 Geo. V., Chap. 26	7,084 69	7,084 69	
Statute	N-96	Gratuities, C.S. Act, Chap. 22, Sec. 56, R.S.C. 1927	228 00	228 00	
			7,882 69	*7,882 69*	
			497,801 84	491,076 04	6,725 80

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

LEGISLATION–Con. — LÉGISLATION–Suite

Details in Part N, Volume II — Détail, partie N, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		LÉGISLATION — LÉGISLATION			
		HOUSE OF COMMONS CHAMBRE DES COMMUNES			
Statute	N-12	Salary of the Speaker	$ 5,700 00	$ 5,700 00	
Statute	N-12	Salary of the Deputy Speaker	3,728 95	3,728 95	
Statute	N-17	Indemnity to Members, including additional indemnity to the Leader of the Opposition and travelling allowances	841,974 10	841,974 10	
36	N-12	Salaries	116,246 00	116,246 00	
36	N-16	Expenses of Committees, etc	15,000 00	2,179 74	*a* $ 12,820 26
*284, 36 319	N-12	Clerical Assistance, etc	140,547 12	140,547 12	
*284, 36	N-16	Contingencies	60,606 17	57,937 35	*b* 2,668 82
36	N-16	Publishing Debates, including salaries of amanuenses, etc	63,000 00	63,000 00	
*284, 36	N-17	Estimates of the Sergeant-at-Arms	205,488 35	205,488 35	
319	N-22	Full Sessional Indemnity to Members of the House of Commons—days lost through absence caused by illness, official public business, or on account of death during the present session	18,000 00	14,575 00	*b* 3,425 00
321	N-22	To provide, notwithstanding anything contained in the Senate and House of Commons Act, for the payment to each Member of the Senate and of the House of Commons who attended the first part of the present Session of an amount representing the actual moving or transportation expenses and reasonable living expenses of such members while on the journey between Ottawa and his place of residence after the adjournment of Parliament on April 17, 1935 and on the return journey from his place of residence to Ottawa at the end of the recess which commenced on the said date or in case any such member did not return to his place of residence during the said recess an amount equivalent to what would have been his travelling expenses if he had returned to his place of residence during the said recess—House of Commons	15,000 00	11,704 18	*b* 3,295 82
			1,485,290 69	*1,463,080 79*	*22,209 90*
		MISCELLANEOUS—DIVERS			
406, 266	N-96	To provide, subject to the approval of the Treasury Board for salaries, reclassifications and increases	2,462 63	2,462 63	

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

LEGISLATION–Con. — LÉGISLATION–Suite

Details in Part N, Volume II — Détail, partie N, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		LEGISLATION-*Conc.* — LÉGISLATION-*Fin*			
		MISCELLANEOUS-*Conc.* — DIVERS-*Fin*			
Statute	N-96	Salary Deduction (Continuance) Act, 1935, 25-26 Geo. V., Chap. 26	$ 19,281 73	$ 19,281 73	
Statute	N-96	Gratuities, C.S. Act, Chap. 22, Sec. 56, R.S.C. 1927	690 00	690 00	
			22,434 36	*22,434 36*	
			1,507,725 05	1,485,515 15	$ 22,209 90
		LEGISLATION — LÉGISLATION			
		LIBRARY OF PARLIAMENT BIBLIOTHÈQUE DU PARLEMENT			
37	N-22	Salaries, and to authorize payment of M.C. MacCormac from April 1, 1935	42,498 00	42,498 00	
320, 37	N-22	Books for the General Library, including binding	17,000 00	16,992 55	7 45
37	N-22	Books for the Library of American History	1,000 00	999 96	0 04
37	N-22	Contingencies	12,000 00	11,978 52	21 48
37	N-22	To provide for the cost of printing reports	1,000 00	789 55	*b* 210 45
			73,498 00	*73,258 58*	*239 42*
		MISCELLANEOUS — DIVERS			
406, 266	N-96	To provide, subject to the approval of the Treasury Board, for salaries, reclassifications and increases	360 00	360 00	
Statute	N-96	Salary Deduction (Continuance) Act, 1935, 25-26 Geo. V., Chap. 26	2,343 00	2,343 00	
			2,703 00	*2,703 00*	
			76,201 00	75,961 58	239 42
		LEGISLATION — LÉGISLATION			
		GENERAL — GÉNÉRAL			
38	N-23	Printing, printing paper and binding, including salaries of staff in joint distribution office	75,000 00	54,577 00	*c* 20,423 00
			75,000 00	54,577 00	20,423 00
		LEGISLATION — LÉGISLATION			
		ELECTIONS — ÉLECTIONS			
Statute	N-23	Elections, 24-25 Geo. V., Chap. 50, 1934	1,023,134 54	1,023,134 54	

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

LEGISLATION –Con. — LÉGISLATION–Suite

Details in Part N, Volume II — Détail, partie N, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		LEGISLATION-*Conc.*—LÉGISLATION-*Fin*			
		MISCELLANEOUS — DIVERS			
Statute	N-13	Salary of the Chief Electoral Officer, Chap. 50, 24-25 Geo. V., 1934.....	$ 5,700 00	$ 5,700 00	
390, 235	N-95	Chief Electoral Officer—Salaries and Contingencies of office.....	68,724 00	60,628 97	*b* $ 8,095 03
Statute	N-13	Salary—Dominion Franchise Commissioner, 24-25 Geo. V., Chap. 51, 1934..	9,499 92	9,499 92	
Statute	N-65	Dominion Franchise Office—Fees and expenses of Registrars.....	374,920 76	374,920 76	
236	N-95	Dominion Franchise Commissioner—Salaries and Contingencies of office....	600,000 00	113,787 63	*d* 486,212 37
			1,058,844 68	*564,537 28*	*494,307 40*
			2,081,979 22	1,587,671 82	494,307 40
		Total.....	4,238,707 11	3,694,801 59	543,905 52
		SUMMARY — SOMMAIRE			
		Appropriation Acts — Lois des subsides.	1,653,003 77	1,109,098 25	543,905 52
		Special Statutes — Statuts spéciaux.....	2,585,703 34	2,585,703 34	
		(Page 10)	4,238,707 11	3,694,801 59	543,905 52

* Supplementary vote — Crédit supplémentaire.

EXPLANATION OF GRANTS NOT USED —— REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. No further accounts submitted —— Aucun nouveau compte ne fut transmis.

b. Unable to estimate more closely —— Impossibilité d'évaluer plus exactement le montant des dépenses.

c. No reports of evidence were printed by committees —— Les comités ne firent imprimer aucune déposition.

d. Estimate contingent on the completion of the electors lists in the previous or present year; unable to estimate the cost of printing the revised voters lists —— Crédit dépendant de l'achèvement des listes électorales au cours de l'année précédente ou de celle en cours; impossibilité d'évaluer les frais d'impression nécessités par la révision des listes électorales.

Certified correct —— Certifié exact,

WATSON SELLAR,
Comptroller of the Treasury —— Contrôleur du Trésor.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

LEGISLATION-Conc. — LÉGISLATION-Fin

AUDIT NOTES —— NOTES DE VÉRIFICATION

Vote-Crédit 35 — Senate—Typewriters and Addressograph not purchased through the Department of Public Printing and Stationery (see Précis of Correspondence, page 267) —— Machines à écrire et à adresser n'ayant pas été achetées par l'entremise de l'Imprimeur du Roi. (voir Précis de correspondance, page 278).

Vote-Crédit 45 (1933-34) — Audit of Statements of Receipts and Expenditures of Parliamentary Restaurant. (See Treasury Board correspondence, page 251) —— Vérification des états de recette et des dépenses du restaurant du Parlement (voir correspondance avec le Conseil du Trésor, page 256).

These accounts have been examined and audited under my direction in accordance with the provisions of the Consolidated Revenue and Audit Act 1931 and, subject to the appended audit notes and observations in my report, I certify that in my opinion these accounts are correct.

Ces comptes ont été examinés et vérifiés sous ma direction, conformément aux dispositions de la Loi du Revenu consolidé et de la Vérification, 1931, et sous réserve des notes de vérification y faisant suite et des observations paraissant dans mon rapport, je certifie que, à ma connaissance, ils sont exacts.

GEORGES GONTHIER,
Auditor General —— Auditeur Général.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

MARINE DEPARTMENT — MINISTÈRE DE LA MARINE

Details in Part O, Volume II — Détail, partie O, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses		Grant not used — Crédits non employés
		CIVIL GOVERNMENT GOUVERNEMENT CIVIL				
Statute	O- 5	Salary of Minister	$ 4,264 76	$ 4,264 76		
15	O- 5	Salaries	258,570 00	258,570 00		
15	O- 6	Contingencies	46,800 00	44,027 73	a	$ 2,772 27
			309,634 76	*306,862 49*		*2,772 27*
		OCEAN AND RIVER SERVICE SERVICES OCÉANIQUES ET FLUVIAUX				
129	O- 6	Dominion Steamers and Icebreakers — Maintenance and Repairs	1,500,000 00	1,314,705 05	b	185,294 95
359, 130	O-16	Miscellaneous services relating to Navigation and Shipping	46,072 00	29,650 78	c	16,421 22
131	O-17	To reimburse the British Board of Trade for expenditure incurred in the relief of distressed Canadian seamen, not authorized by the Canada Shipping Act.	300 00	110 33	d	189 67
360, 132	O-17	Subsidies for Wrecking Plants—Quebec and British Columbia	45,000 00	43,750 00	e	1,250 00
†288, 361, 133	O-18	Miscellaneous and Unforeseen Expenses	26,500 00	24,932 34	a	1,567 66
134	O-18	Life Saving Service, including rewards for saving life	58,000 00	50,439 46	f	7,560 54
135	O-18	Hydrographic and Tidal and Current Surveys and to provide for the maintenance and repair of hydrographic Steamers	400,000 00	400,000 00		
136	O-22	Radio Service, to provide for the maintenance and construction of Radio Direction Finding Stations, Radio Beacons, and Radiotelegraph Stations and the general administration of the provisions of the Radio Act and Regulations throughout the Dominion	590,550 00	577,084 96	g	13,465 04
137	O-22	Radio Service, to provide for the suppression of local electrical interferences and for the issue of radio receiving licenses.	263,038 00	263,038 00		
138	O-23	Compassionate allowance to Lawrence Larson, formerly employed as caretaker at the Esquimalt Workshop of the Radiotelegraph Service	500 00	500 00		
358	O-23	Compassionate allowance to Albertine Vincent Bachand, widow of Georges Alphonse Bachand, Officer-in-Charge of C.G.S. "Cartier" and Gulf of St. Lawrence hydrographic Survey, who was drowned while on duty on June 8th, 1931	2,500 00	2,500 00		
			2,932,460 00	*2,706,710 92*		*225,749 08*

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

MARINE DEPARTMENT-Con. — **MINISTÈRE DE LA MARINE**-Suite

Details in Part O, Volume II — Détail, partie O, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses		Grant not used — Crédits non employés	
		LIGHTHOUSE AND COAST SERVICE PHARES ET SERVICES CÔTIERS					
142	O-24	Agencies, Rents and Contingencies.....	$ 196,300 00	$ 195,888 93	a	$ 411 07	
363, 143	O-26	Construction, Maintenance and Supervision of Aids to Navigation, including Salaries and Allowances to Lightkeepers.....	1,881,000 00	1,863,819 02	h	17,180 98	
144	O-40	Compassionate allowance to John Davidson, formerly lightkeeper at Cape Mudge, B.C.....	500 00	500 00			
145	O-40	Compassionate allowance to W. P. Flewin, father of the late Walter James Flewin, mess-boy on the C.G.S. "Newington".....	1,000 00	1,000 00			
146	O-40	Compassionate allowance to recoup the Workmen's Compensation Board of British Columbia in continuation of a pension granted and to be paid by that Board up to the 31st March, 1936, in the sum of $35 per month, to the widow of the late E. J. McCoskrie, who was formerly employed as Port Warden at Prince Rupert, B.C., and who was killed while in the performance of his duties.....	420 00	420 00			
147, 364	O-40	Marine Signal Service.....	102,000 00	99,885 38	i	2,114 62	
148	O-41	Administration of Pilotage.....	118,000 00	(1) 103,518 13	j	14,481 87	
149	O-43	Maintenance and Repairs to Wharves....	7,500 00	5,657 10	a	1,842 90	
150	O-43	Breaking ice in Thunder Bay, Lake Superior, and other points deemed advisable in the interests of navigation..	40,500 00	40,500 00			
151	O-43	Pensions to Pilots.....	6,000 00	(1) 4,794 93	k	1,205 07	
			2,353,220 00	*2,315,983 49*		*37,236 51*	
		SCIENTIFIC INSTITUTIONS INSTITUTIONS SCIENTIFIQUES					
157	O-44	Meteorological Service.....	360,000 00	328,230 95	l	31,769 05	
		STEAMBOAT INSPECTION INSPECTION DES BATEAUX À VAPEUR					
158	O-45	Steamboat Inspection.....	133,072 00	125,790 67	m	7,281 33	
		MISCELLANEOUS — DIVERS					
241	O-46	Canadian Radio Broadcasting Service...	1,500,000 00	1,500,000 00			
244	O-49	To appoint David Ballantyne Carswell, as Superintendent of the Government Shipyard at Sorel and Superintendent of the dredging fleet at a salary of $8,000 per annum less such deduction as may be provided.....	8,000 00	7,599 96		400 04	

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

MARINE DEPARTMENT-Con. — **MINISTÈRE DE LA MARINE**-Suite

Details in Part O, Volume II — Détail, partie O, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		MISCELLANEOUS—*Con.* — DIVERS—*Suite*			
†297,242	.....	Loan to the Harbour Commissioners of Montreal with interest at a rate to be fixed by the Governor in Council, for such period and upon such terms and conditions as the Governor in Council may determine and to be applied in payment of deficits resulting from the operations of the Jacques Cartier Bridge (Open Account—non-Active)...	$ 482,000 00	$ 482,000 00	
243	.....	Loan to the Saint John Harbour Commissioners with interest at a rate to be fixed by the Governor in Council for such period and upon such terms and conditions as the Governor in Council may determine, to provide for payment of principal and interest due in the fiscal year 1935-36 on debentures of the City of Saint John assumed by the Saint John Harbour Commissioners and debentures of the said Commissioners issued to the City of Saint John, under section 15 of the Saint John Harbour Commissioners Act, 1927 (Open Account—Non-Active)....	114,572 65	114,045 92	$ 526 73
398	.....	Loan to the Quebec Harbour Commissioners to cover judgments against them in respect of damage sustained by shipping in the river basin (Open Account—Non-Active).....	17,100 00	17,100 00	
399	.....	Loan to the Halifax Harbour Commissioners with interest at a rate to be fixed by the Governor in Council, for such period and upon such terms and conditions as the Governor in Council may determine, to retire the obligation incurred in connection with settlement of the claims of J. P. Porter & Sons, Limited (Open Account—Non-Active).....	118,985 80	118,985 80	
301	.....	Loan to Three Rivers Harbour Commissioners with interest at a rate to be fixed by the Governor in Council for such period and upon such terms and conditions as the Governor in Council may determine, and to be applied in liquidation of bank loans obtained by the said Commissioners for capital expenditures (Open Account—Non-Active).....	444,000 00	444,000 00	

STATEMENTS BY DEPARTMENTS AND SERVICES—*Conc.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

MARINE DEPARTMENT-Con. — **MINISTÈRE DE LA MARINE**-Suite

Details in Part O, Volume II — Détail, partie O, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		MISCELLANEOUS—*Conc.* — DIVERS—*Fin*			
302	.....	Loans to Halifax Harbour Commissioners with interest at a rate to be fixed by the Governor in Council for such periods and upon such terms and conditions as the Governor in Council may determine, and to be applied in liquidation of bank loans obtained by the said Commissioners for capital expenditures (Open Account—Non-Active)...	$ 455,000 00	$ 449,484 20	$ 5,515 80
303	O-49	Amount required for payment to Halifax Harbour Commissioners to be applied in liquidation of bank loans obtained by the said Commissioners in respect of operations in the calendar years 1928 to 1935, inclusive, including interest on said loans.....	580,000 00	573,227 50	6,772 50
304	O-49	Amount required for payment to Quebec Harbour Commissioners to be applied in liquidation of bank loans obtained by the said Commissioners in respect of operations in the calendar years 1934 and 1935, including interest on said loans.....	515,000 00	508,828 08	6,171 92
305	O-49	Amount required for payment to Chicoutimi Harbour Commissioners to be applied in liquidation of bank loans outstanding at December 31, 1935, together with interest thereon, and to provide for payment of certain overdue accounts.....	44,000 00	44,000 00	
406, 266	O-50	To provide, subject to the approval of the Treasury Board for salaries, reclassifications and increases.....	8,763 50	8,763 50	
Statute	O-50	Salary Deduction (Continuance) Act, 1935, 25-26 Geo. V., Chap. 26.....	19,404 50	19,404 50	
Statute	O-50	Gratuities, C.S. Act, Chap. 22, Sec. 56, R.S.C. 1927.....	3,681 56	3,681 56	
			4,310,508 01	*4,291,121 02*	*19,386 99*
		MISCELLANEOUS CHARGES PAID DIRECT FROM CONSOLIDATED FUND — MONTANTS DIVERS PAYÉS À MÊME LE FONDS CONSOLIDÉ			
Statute	O-50	Amount paid under authority of Vote 333 1933-34 originally charged to Saint John Harbour Commissioners Loans, Non-Active.....	42,000 00	42,000 00	

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

MARINE DEPARTMENT-Con. — MINISTÈRE DE LA MARINE-Suite

Details in Part O, Volume II — Détail, partie O, Volume II

Statute *Schedule "A"	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		PUBLIC WORKS CONSTRUCTION ACT, 1934 (UNEXPENDED BALANCES) — LOI SUR LA CONSTRUCTION D'OUVRAGES PUBLICS, 1934 (BALANCES INEMPLOYÉES)			
1	O-51	Aids to Navigation—Repairs and improvements	$ 35,113 06	$ 33,594 73	$ 1,518 33
26	O-51	Charlottetown, P.E.I. — Renewal of west face of wharf	885 22	Cr. 13 79	899 01
28	O-51	Chicoutimi, Que. — Water system, hydrants, hose, etc., further gravelling of claimed area, surfacing existing roads with macadam, road at rear of new wharf, etc	108,658 51	82,814 31	25,844 20
61	O-51	Halifax (Camperdown), N.S. — Operating house for the port of Halifax radio direction finding station	2,074 80	1,995 00	79 80
62	O-51	Halifax, N.S. — New Sheds, Pier "B" — Provision of cargo handling and fire prevention equipment	32,000 00	13,103 76	18,896 24
63	O-51	Halifax, N.S. — Reinforcing and protecting granite face of quay walls of ocean terminals	12,000 00	10,776 07	1,223 93
64	O-51	Halifax, N.S. — Construction of bulkhead and pier 195 ft. and 200 ft. respectively, to provide site for two fish processing plants adjacent to the cold storage plant	286,000 00	270,602 67	15,397 33
65	.....	Halifax, N.S. — Construction of buildings for fish processing plants adjacent to the cold storage plant	354,000 00	.....	354,000 00
66	O-51	Halifax, N.S. — Reinforced concrete deck slab for use as loading platform, sheds 23 and 24	12,500 00	11,224 22	1,275 78
67	O-52	Halifax, N.S.—Reinforced concrete cargo platform at shed 25	15,000 00	10,242 34	4,757 66
68	O-52	Halifax, N.S. — Reconstruction of wooden conveyor galleries at berths 25 and 26 in steel	360,000 00	197,478 94	162,521 06
69	O-52	Halifax, N.S. — Reconstruction of wooden conveyor galleries tower "B" in steel	42,000 00	41,981 57	18 43
70	O-52	Halifax, N.S. — Extension of present Pier No. 9 northward for a coal berth or for use as an industrial site	398,674 72	336,852 49	61,822 23
87	O-52	Lake St. Peter., Que. — Repairing piers and renewal of ice protection work	7,087 64	7,087 64	

* The numbers under this heading correspond to the items in Schedule "A" Public Works Construction Act, 1934 — Ces chiffres sont ceux des item donnés dans l'Annexe "A" faisant suite à la loi sur la construction d'ouvrages publics, 1934.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

MARINE DEPARTMENT-Con. — **MINISTÈRE DE LA MARINE**-Suite

Details in Part O, Volume II — Détail, partie O, Volume II

Statute *Schedule "A"	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		PUBLIC WORKS CONSTRUCTION ACT, 1934 (UNEXPENDED BALANCES) — *Conc.* — LOI SUR LA CONSTRUCTION D'OUVRAGES PUBLICS, 1934 (BALANCES INEMPLOYÉES)—*Fin*			
104	O-52	Montreal, Que. — Repaving of certain surfaces	$ 292,787 31	$ 266,362 37	$ 26,424 94
105	O-52	Montreal, Que. — Reconstruction of 11 raceways at the Windmill Point Pier	338,035 40	187,801 84	150,233 56
106	O-52	Montreal, Que. — Certain protection works against sifting of filling material supporting Grain Elevator No. 3, section 43, between Laurier and Tarte Piers	204,549 39	107,146 42	97,402 97
107	O-52	Montreal, Que. — Railway tracks embankments, between the Imperial Oil and the Marien St. Wharf, Montreal East, Sections 101 to 110	37,677 85	21,788 33	15,889 52
108	O-52	Montreal, Que. — Raising of a fronting wharf, Sections 38, 39 and 40	212,729 40	191,758 97	20,970 43
109	O-52	Montreal, Que. — Application of two protective coats of paint on the steel structure of the Harbour Bridge	14,349 83	9,373 90	4,975 93
137	O-52	Quebec, Que. — New fireproof transit sheds to replace old sheds, Nos. 24 and 25, on Pier No. 1	403,835 49	403,018 24	817 25
138	O-52	Quebec, Que. — New pontoon slipway, Pointe-a-Carcy	14,000 00	13,631 00	369 00
139	O-52	Quebec, Que. — Repairs to concrete of exposed surfaces of the storage bins of Grain Elevator	75,000 00	64,768 51	10,231 49
140	.....	Quebec, Que. — New quay wall to widen Pier No. 1, West side	728,200 00	.....	728,200 00
141	O-52	Quebec, Que. — Observatory	15,000 00	15,000 00	
142	O-53	Quebec, Que. — Operating house for the port of Quebec radio telegraph station	12,000 00	11,748 42	251 58
153	O-53	St. John, N.B. — Reconstruction of berths 1, 2, 3 and 4	1,879,852 39	701,698 67	1,178,153 72
165, 166	O-53	Three Rivers, Que. — New transit sheds on new wharves, and reconstruction of old wooden wharves, roads, railway tracks and lighting system	229,978 44	98,736 41	131,242 03
			6,123,989 45	*3,110,573 03*	*3,013,416 42*

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

MARINE DEPARTMENT—Con. — **MINISTÈRE DE LA MARINE**—Suite

Details in Part O, Volume II — Détail, partie O, Volume II

Statute *Schedule "A"	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		SUPPLEMENTARY PUBLIC WORKS CONSTRUCTION ACT, 1935 — LOI SUR LA CONSTRUCTION D'OUVRAGES PUBLICS SUPPLÉMENTAIRES, 1935			
3	O–53	Montreal Harbour Improvement and Deepening	$ 3,500,000 00	$ 1,747,802 45	$ 1,752,197 55
4	O–54	Quebec Harbour Improvements and Maintenance	1,250,000 00	578,632 27	671,367 73
			4,750,000 00	*2,326,434 72*	*2,423,565 28*
			21,314,884 22	15,553,707 29	5,761,176 93
Vote — Crédits		PUBLIC WORKS — TRAVAUX PUBLICS			
		CHARGEABLE TO CAPITAL — IMPUTABLES AU CAPITAL			
(†289, 362, 139)	O–55	River St. Lawrence Ship Channel Dredging—			
		(*a*) To provide for contract dredging	4,011,401 76	4,011,401 76	
		(*b*) To provide for the maintenance and operation of the Government Ship Channel fleet and the Government Shipyard, including all necessary repairs and reconditioning	1,390,000 00	1,338,499 74	*n* 51,500 26
†290, 140	O–58	To provide for the maintenance and repair of retaining dams in the St. Lawrence River	161,360 00	161,151 25	208 75
141	O–58	To provide for the investigation of water levels in the St. Lawrence River	40,000 00	34,953 88	*a* 5,046 12
			5,602,761 76	5,546,006 63	56,755 13
		ADVANCES TO HARBOUR COMMISSIONERS — AVANCES AUX COMMISSAIRES DES PORTS			
Statute		Montreal (Active)	615,000 00	615,000 00	
		Vancouver (Active)	823,002 94	823,002 94	
		Halifax (Non-Active)	101,191 91	101,191 91	
		St. John (Non-Active) — Reconstruction	755,792 78	755,792 78	
		Quebec (Non-Active)	14,975 08	14,975 08	
			2,309,962 71	*2,309,962 71*	
		Total	29,227,608 69	23,409,676 63	5,817,932 06

* The numbers under this heading correspond to the items in Schedule "A" to the Supplementary Public Works Construction Act, 1935 —— Ces chiffres sont ceux des item donnés dans l'Annexe "A" faisant suite à la loi sur la construction d'ouvrages publics supplémentaires, 1935.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

MARINE DEPARTMENT-Con. — MINISTÈRE DE LA MARINE-Suite

Details in Part O, Volume II — Détail, partie O, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		SUMMARY — SOMMAIRE			
		Consolidated Fund — Fonds consolidé—			
		Appropriation Acts — Lois des subsides	$ 8,739,885 50	$ 8,421,732 80	$ 318,152 70
		Special Statutes — Statuts spéciaux—			
		Public Works Construction Act, 1934 — Loi sur la construction d'ouvrages publics, 1934	6,123,989 45	3,110,573 03	3,013,416 42
		Supplementary Public Works Construction Act, 1935 — Loi sur la construction d'ouvrage publics supplémentaires, 1935	4,750,000 00	2,326,434 72	2,423,565 28
		Sundry Acts — Lois diverses	69,350 82	69,350 82	
		Capital—			
		Appropriation Acts — Lois des subsides	5,602,761 76	5,546,006 63	56,755 13
		Total Expenditure, see summary, page 10 — Total des dépenses, voir sommaire, page 10	.....	19,474,098 00	
		Investments — Active — Placements, actifs—			
		Special Statutes — Statuts spéciaux	1,438,002 94	1,438,002 94	
		Investments — Non-Active — Placements, inactifs—			
		Appropriation Acts — Lois des subsides	1,631,658 45	1,625,615 92	6,042 53
		Special Statutes — Statuts spéciaux	871,959 77	871,959 77	
		(Page 10)	29,227,608 69	23,409,676 63	5,817,932 06

†Supplementary vote —— Crédit supplémentaire.

EXPLANATION OF GRANTS NOT USED —— REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Unable to estimate more closely —— Impossibilité d'évaluer plus exactement le montant des dépenses.
b. Due to natural causes, ice-breaking and patrol services less than average and consequent incidental repairs reduced —— Frais d'entretien des brise-glace et des patrouilleurs inférieurs à la moyenne par suite de la température.
c. Removal of obstructions in navigable waters abandoned or postponed —— L'enlèvement d'obstacles dans les eaux navigables fut abandonné ou différé.
d. Depends entirely on cases which arise —— Dépend entièrement des circonstances.
e. Increased subsidy not effective until later date than estimated —— Des subventions additionnelles ne furent dues qu'à une date postérieure à celle prévue.
f. Repairs for West Coast Trail less than expected —— Les réparations à faire à la "West Coast Trail" furent inférieures aux prévisions.
g. Equipment provided for and not purchased —— Des achats d'équipement prévus ne furent pas faits.
h. Economies effected by postponement of works not considered urgent —— Les travaux qui n'étaient pas urgents furent différés.
i. General curtailment in the interests of economy —— Compression générale des dépenses dans un but d'économie.
j. Recovery of advances to pilots —— Avances à des pilotes, recouvrées.
k. Death of pensioners —— Dû au décès de retraités.
l. Major operations postponed —— Des travaux importants furent différés.
m. Deferred appointments — Nominations remises.
n. Season's repairs uncompleted —— Des réparations de saison ne furent pas terminées.

Certified correct —— Certifié exact,

WATSON SELLAR,
Comptroller of the Treasury —— Contrôleur du Trésor.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

MARINE DEPARTMENT–Conc. — MINISTÈRE DE LA MARINE–Fin

AUDIT NOTES —— NOTES DE VÉRIFICATION

Vote–Crédit 148 — The expenditure incurred at the several Pilotage Districts and paid from this vote is as follows:—Sydney, $4,240.54; Halifax, $5,842.40; St. John, $1,866.90; Quebec, $69,180.21; Montreal, $12,586.06; St. Lawrence River and Kingston, $2.25; British Columbia, $8,541.36 —— Les dépenses de différents districts de pilotage imputées à ce crédit se répartissent comme suit:—Sydney, $4,240.54; Halifax, $5,842.40; St. Jean, $1,866.90; Quebec, $69,180.21; Montreal, $12,586.06; Rivière St-Laurent et Kingston, $2.25; Colombie Britannique, $8,541.36.

Vote–Crédit 157 — Meteorological Service, Over-payments of $50 each in the grants to Kingston and Montreal Observatories, were recovered in 1936–37 and credited to Casual Revenue —— Service météorologique — Des trop-payés de $50 aux observatoires de Kingston et de Montréal furent recouvrés en 1936–37 et crédités au Revenu casuel.

Vote–Crédit 241 — Canadian Radio Broadcasting Commission, Travelling Expense Regulations not observed (see Précis of Correspondence, page 268) —— Commission canadienne de la radiodiffusion, Règlements sur les frais de déplacement, non observés (voir Précis de correspondance, page 278).

Vote–Crédit 241 — Canadian Radio Broadcasting Commission, Taxi Charges questioned (see Précis of Correspondence, page 268) —— Commission canadienne de la radiodiffusion, Paiement de taxis, faisant question (voir Précis de correspondance, page 279).

Vote–Crédit 241 — Canadian Radio Broadcasting Commission, Payment of Salary while absent from Duty (see Précis of Correspondence, page 268) —— Commission canadienne de la radiodiffusion, Traitement payé pendant l'absence de l'employé (voir Précis de correspondance, page 279).

Vote–Crédit 241 — Canadian Radio Broadcasting Commission, Insurance on Automobiles questioned (see Précis of Correspondence, page 268) —— Commission canadienne de la radiodiffusion, Assurances d'automobiles, faisant question (voir Précis de correspondance, page 278).

Sorel Shipyard Cheques — (see Précis of Correspondence, page 269) —— Chèques des chantiers maritimes de Sorel (voir Précis de correspondance, page 279).

MISCELLANEOUS STATEMENTS —— ÉTATS DIVERS

(1) Pilots Pensions Funds, Montreal, British Columbia, Halifax, St. John and Sydney —— Fonds de pension des pilotes: Montréal, Colombie Britannique, Halifax, St-Jean (N.-B.) et Sydney (Pages 192 & 193).

These accounts have been examined and audited under my direction in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931 and, subject to the appended audit notes and observations in my report, I certify that in my opinion these accounts are correct.

Ces comptes ont été examinés et vérifiés sous ma direction, conformément aux dispositions de la Loi du Revenu consolidé et de la Vérification, 1931, et sous réserve des notes de vérification y faisant suite et des observations paraissant dans mon rapport, je certifie que, à ma connaissance, ils sont exacts.

GEORGES GONTHIER,
Auditor General —— Auditeur Général.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

DEPARTMENT OF MINES — DÉPARTEMENT DES MINES

Details in Part P, Volume II — Détail, partie P, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		CIVIL GOVERNMENT GOUVERNEMENT CIVIL			
16	P- 8	Salaries	$ 485,910 00	$ 485,910 00	
16	P- 9	Contingencies	20,000 00	13,794 14	a$ 6,205 86
			505,910 00	*499,704 14*	*6,205 86*
		MINES AND GEOLOGICAL SURVEY MINES ET LEVÉS GÉOLOGIQUES			
		DEPARTMENT — DÉPARTEMENT			
168	P- 9	For administration of the Explosives Act (Chap. 62, R.S. 1927)	8,000 00	6,717 07	a 1,282 93
		MINES BRANCH — DIVISION DES MINES			
169, 367	P-10	Investigations of Mineral Resources and Deposits, etc	230,000 00	230,000 00	
		GEOLOGICAL SURVEY LEVÉS GÉOLOGIQUES			
170	P-11	Explorations, surveys and investigations, etc	190,000 00	183,364 05	b 6,635 95
368, 170	P-12	Maintenance of Offices and Museum	84,802 00	84,802 00	
			512,802 00	*504,883 12*	*7,918 88*
		UNEMPLOYMENT RELIEF SECOURS AUX CHÔMEURS			
Statute	P-12	The Relief Act 1935	14,999 20	14,999 20	
		MISCELLANEOUS — DIVERS			
Statute	P-13	Domestic Fuel Act of 1927 — 17 Geo. V, Chap. 52	60,654 83	60,654 83	
245	P-13	To provide for payments in connection with the movements of coal under conditions prescribed by the Governor in Council and for the cost of administration thereof	2,450,000 00	2,041,976 32	c 408,023 68
406, 266	P-13	To provide, subject to the approval of the Treasury Board for salaries, reclassifications and increases	8,779 01	8,779 01	

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

DEPARTMENT OF MINES—*Con.* — DÉPARTEMENT DES MINES—*Suite*

Details in Part P, Volume II — Détail, partie P, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		MISCELLANEOUS—*Conc.* — DIVERS—*Fin*			
Statute	P-13	Salary Deduction (Continuance) Act, 1935, 25-26 Geo. V., Chap., 26	$ 26,859 61	$ 26,859 61	
Statute	P-13	Gratuities, C.S. Act, Chap. 22, Sec. 56, R.S.C. 1927	120 00	120 00	
			2,546,413 45	*2,138,389 77*	$ *408,023 68*
Statute *Schedule "A"		SUPPLEMENTARY PUBLIC WORKS CONSTRUCTION ACT, 1935 — LOI SUR LA CONSTRUCTION D'OUVRAGES PUBLICS SUPPLÉMENTAIRES, 1935			
2	P-14	Geological Surveys and investigations in the Northwest Territories and elsewhere in Canada	1,000,000 00	796,182 77	203,817 23
		Total	4,580,124 65	3,954,159 00	625,965 65
		SUMMARY — SOMMAIRE			
		Appropriation Acts — Lois des subsides	3,477,491 01	3,055,342 59	422,148 42
		Special Statutes — Statuts spéciaux— Supplementary Public Works Construction Act, 1935 — Loi sur la construction d'ouvrages publics supplémentaires, 1935	1,000,000 00	796,182 77	203,817 23
		Sundry Acts—Lois diverses	102,633 64	102,633 64	
		(Page 10)	4,580,124 65	3,954,159 00	625,965 65

* The number under this heading corresponds to the item in Schedule "A" to the Supplementary Public Works Construction Act, 1935 —— Ce chiffre est celui de l'item donné dans l'Annexe "A" faisant suite à la loi sur la construction d'ouvrages publics supplémentaires, 1935.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

DEPARTMENT OF MINES–Conc. — **MINISTÈRE DES MINES**–Fin

EXPLANATION OF GRANTS NOT USED —— REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. General curtailment in the interests of economy —— Compression générale des dépenses dans un but d'économie.

b. Inability to estimate more closely —— Impossibilité d'évaluer plus exactement le montant des dépenses.

c. Railway coal stocks carried over from the previous year reduced the 1935-36 coal movements —— Transports de charbon, en 1935-36, inférieurs aux prévisions, des stocks considérables restant disponibles à la fin de l'année précédente.

Certified correct —— Certifié exact,

WATSON SELLAR,
Comptroller of the Treasury —— Contrôleur du Trésor.

These accounts have been examined and audited under my direction in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931 and, subject to the observations in my report, I certify that in my opinion these accounts are correct.

Ces comptes ont été examinés et vérifiés sous ma direction, conformément aux dispositions de la Loi du Revenu consolidé et de la Vérification, 1931, et sous réserve des observations paraissant dans mon rapport, je certifie que, à ma connaissance, ils sont exacts.

GEORGES GONTHIER,
Auditor General —— Auditeur Général.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

NATIONAL DEFENCE DEPARTMENT — MINISTÈRE DE LA DÉFENSE NATIONALE

Details in Part Q, Volume II — Détail, partie Q, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses		Grant not used — Crédits non employés
		CIVIL GOVERNMENT GOUVERNEMENT CIVIL				
Statute	Q- 9	Salary of Minister	$ 9,499 92	$ 9,499 92		
17	Q- 9	Salaries	402,692 00	402,692 00		
17	Q-10	Contingencies	45,948 00	43,669 51	*a*	$ 2,278 49
			458,139 92	*455,861 43*		*2,278 49*
		NATIONAL DEFENCE DÉFENSE NATIONALE				
		MILITIA SERVICES — MILICE				
69	Q-10	Administration	359,000 00	350,991 45	*b*	8,008 55
70	Q-11	Cadet Services	150,000 00	121,693 36	*c*	28,306 64
71	Q-12	Contingencies	31,500 00	24,088 67	*d*	7,411 33
328, 72	Q-13	Engineer Services and Works	697,500 00	608,241 05	*e*	89,258 95
329, 73	Q-14	General Stores	1,437,800 00	1,288,532 44	*f*	149,267 56
330, 74	Q-18	Non-Permanent Active Militia	2,386,000 00	2,348,081 16	*g*	37,918 84
331, 75	Q-33	Permanent Force	5,229,700 00	5,040,469 26	*h*	189,230 74
76	Q-46	Royal Military College	359,500 00	359,132 83		367 17
		NAVAL SERVICES — MARINE				
332, 77	Q-48	Naval Services—To provide for the maintenance of the ships and establishments of the Naval Service, including the Royal Canadian Navy, the Royal Canadian Naval Reserve and the Royal Canadian Naval Volunteer Reserve	2,395,000 00	2,380,017 80	*i*	14,982 20
		GENERAL — EN GÉNÉRAL				
78	Q-53	Civil Pensions	2,001 17	1,928 91		72 26
			13,048,001 17	*12,523,176 93*		*524,824 24*
		AVIATION — AVIATION				
333, 79	Q-53	Royal Canadian Air Force — Expenses in connection with the general maintenance and training of the Permanent and Non-Permanent Active Air Force, and provision of facilities therefor	3,130,000 00	2,875,816 91	*j*	254,183 09
334, 80	Q-53	Civil Government Air Operations — For Preventive Service and other Air Operations	425,000 00	316,992 46	*j*	108,007 54

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

NATIONAL DEFENCE DEPARTMENT–Con.
MINISTÈRE DE LA DÉFENSE NATIONALE–Suite

Details in Part Q, Volume II — Détail, partie Q, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		AVIATION–*Conc.* — AVIATION–*Fin*			
335, 81	Q–53	Civil Aviation — Expenses in connection with the Control of Civil Aviation, Airways, Government and Public Airports and Grants to Aeroplane Clubs..	$ 747,900 00	$ 584,510 21	$k 163,389 79
			4,302,900 00	*3,777,319 58*	*525,580 42*
		GOVERNMENT OF THE NORTHWEST TERRITORIES — GOUVERNEMENT DES TERRITOIRES DU NORD-OUEST			
375, 188	Q–62	Radio Services — For the maintenance and operation of the Northwest Territories Radio System.....	249,425 00	249,349 64	75 36
		ADJUSTMENT OF WAR CLAIMS AJUSTEMENT DES RÉCLAMATIONS DUES À LA GUERRE			
291	Q–63	National Defence.....	68,707 00	54,843 35 *l*	13,863 65
		UNEMPLOYMENT RELIEF SECOURS AUX CHÔMEURS			
Statute	Q–63	The Relief Act, 1934.....	288,623 56	288,623 56	
Statute	Q–64	The Relief Act, 1935.....	8,029,022 10	8,029,022 10	
			8,317,645 66	*8,317,645 66*	
		MISCELLANEOUS — DIVERS			
246	Q–64	Battlefields Memorials.....	86,789 00	86,529 28	259 72
247	Q–65	To provide for the Book of Remembrance of members of the Canadian Forces, and Canadians in the Forces of the British Empire who lost their lives in the Great War.....	5,500 00	5,150 19	349 81
406, 266	Q– 9	To provide, subject to the approval of the Treasury Board for salaries, reclassifications and increases.....	1,281 70	1,281 70	
Statute	Q– 9	Salary Deduction (Continuance) Act, 1935, 25-26 Geo. V., Chap. 26.....	22,682 18	22,682 18	
Statute	Q–65	Gratuities, C.S. Act, Chap. 22, R.S.C. 1927.....	880 00	880 00	
			117,132 88	*116,523 35*	*609 53*

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

NATIONAL DEFENCE DEPARTMENT-Con.
MINISTÈRE DE LA DÉFENSE NATIONALE-Suite

Details in Part Q, Volume II — Détail, partie Q, Volume II

Statute *Schedule "A"	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		PUBLIC WORKS CONSTRUCTION ACT, 1934 (UNEXPENDED BALANCES) AND AMOUNTS ALLOCATED FROM ITEM 10† SUPPLEMENTARY PUBLIC WORKS CONSTRUCTION ACT, 1935 — LOI SUR LA CONSTRUCTION D'OUVRAGES PUBLICS, 1934 (BALANCES INEMPLOYÉES) ET MONTANTS IMPUTÉS À L'ITEM 10† DE LA LOI SUR LA CONSTRUCTION D'OUVRAGES PUBLICS SUPPLÉMENTAIRES, 1935			
18	Q-65	Calgary, Alta. or elsewhere in the province of Alberta — Barracks for permanent force	$ 1,038,816 35	$ 872,134 41	$ 216,681 94
†		Allocated from Item 10, S.P.W.C. Act, 1935	50,000 00		
33	Q-66	Dartmouth, N.S. — Reconstruction of R.C.A.F. Station	19 85	20 85	
†		Allocated from Item 10, S.P.W.C. Act, 1935	1 00		
37	Q-66	Dundas, Ont. — Reconstruction of armoury destroyed by fire	40,968 28	43,899 18	69 10
†		Allocated from Item 10, S.P.W.C. Act, 1935	3,000 00		
84	Q-66	Kingston, Ont. — Royal Military College (Site acquired)	344,121 78	287,770 96	56,350 82
100	Q-66	Montreal, Que — Armoury for the 17th Duke of York's Royal Canadian Hussars — Site to be provided by the City at nominal cost	199,619 35	217,739 08	2,880 27
†		Allocated from Item 10, S.P.W.C. Act, 1935	21,000 00		
123	Q-67	Ottawa, Ont. — New photographic building at R.C.A.F. Station	33,474 06	32,520 74	953 32
135	Q-67	Public Buildings Generally — Improvements, additions, fittings, etc	218,032 94	235,699 55	18,332 39
†		Allocated from Item 10, S.P.W.C. Act, 1935	35,999 00		
174	Q-67	Vancouver, B.C. — Armoury for Seaforth Highlanders	207,862 50	191,291 91	16,570 59
			2,192,915 11	*1,831,076 68*	*311,838 43*

* The numbers under this heading correspond to the items in Schedule "A" to the Public Works Construction Acts, 1934 and † refers to amounts allocated from item 10, Public Works Construction Act, 1935 —— Ces chiffres sont ceux des item donnés dans l'annexe "A" faisant suite à la loi de 1934 et la † indique les montants imputés à l'item 10 de la loi de 1935.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

NATIONAL DEFENCE DEPARTMENT–Con.
MINISTÈRE DE LA DÉFENSE NATIONALE–Suite

Details in Part Q, Volume II — Détail, partie Q, Volume II

Statute *Schedule "A"	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		SUPPLEMENTARY PUBLIC WORKS CONSTRUCTION ACT, 1935 — LOI SUR LA CONSTRUCTION D'OUVRAGES PUBLICS SUPPLÉMENTAIRES, 1935			
11	Q–68	Interior Department — To provide for the construction and development of public buildings, etc., to provide for the development of historic sites including buildings, repairs and restorations, etc. (Martello Tower at Point Pleasant Park, Halifax, N.S., P.C. 2680, August 29, 1935)	$ 2,750 00	$ 2,744 85	$ 5 15
		Total	28,757,616 74	27,378,541 47	1,379,075 27
		SUMMARY — SOMMAIRE			
		Appropriation Acts — Lois des subsides	18,211,243 87	17,144,012 18	1,067,231 69
		Special Statutes — Statuts spéciaux—			
		Public Works Construction Act, 1934 — Loi sur la construction d'ouvrages publics, 1934	2,192,915 11	1,881,076 68	311,838 43
		Supplementary Public Works Construction Act, 1935 — Loi sur la construction d'ouvrages publics supplémentaires, 1935	2,750 00	2,744 85	5 15
		Sundry Acts — Lois diverses	8,350,707 76	8,350,707 76	
		(Page 10)	28,757,616 74	27,378,541 47	1,379,075 27

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

NATIONAL DEFENCE DEPARTMENT-Conc.
MINISTÈRE DE LA DÉFENSE NATIONALE-Fin

EXPLANATION OF GRANTS NOT USED —— REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Travelling and miscellaneous expenses less than expected —— Dépenses diverses et frais de déplacement inférieurs aux prévisions.

b. Savings on staff transfers and travel —— Mutations de personnel et déplacements moins nombreux que prévus.

c. Allowances to instructors, transport and travelling expenses less than expected —— Allocations aux instructeurs, frais de transport et de déplacement inférieurs aux prévisions.

d. Unforeseen expenses less than estimated —— Dépenses imprévues inférieures aux estimations.

e. Negotiations for the purchase of land not complete at the end of the year —— Des négociations pour l'achat de terrains ne furent terminées qu'après l'arrêt des comptes de l'année.

f. Contracts not completed for stores and construction —— Des contrats pour du matériel et des constructions ne furent pas ratifiés.

g. Replacements of certain military personnel by civilians not proceeded with and maintenance requirements for new buildings over-estimated —— Des militaires ne furent pas remplacés par des civils, et les frais d'entretien des nouveaux bâtiments furent inférieurs aux prévisions.

h. Supplementary estimates not passed in time to permit increased strength for full year —— Les crédits supplémentaires ne furent pas votés à temps pour permettre l'augmentation des effectifs durant toute l'année.

i. Construction of schooner posptoned, preliminary expenses only —— La construction d'un aviso fut différée, seules les dépenses préliminaires furent payées.

j. Undelivered aircraft and equipment —— Un avion et du matériel ne furent pas livrés.

k. Supplementary estimates passed too late to permit of early commencement of construction program for Trans-Canada-Airways —— Crédits supplémentaires votés trop tard pour permettre, dès le début de l'année, d'entreprendre la construction du "Trans-Canada Airways".

l. Expenses, including those for publication of History of the War, lower than expected —— Les dépenses y compris celles de la publication de l'histoire de la guerre, furent inférieures aux prévisions.

Certified correct —— Certifié exact,

WATSON SELLAR,
Comptroller of the Treasury —— Contrôleur du Trésor.

AUDIT NOTES —— NOTES DE VÉRIFICATION

Vote-Crédit 79 — A loan of $3.000 was made from this vote to the Officers' Mess at Trenton under the authority of the Governor in Council (see in Introduction the Chapter "Militia Loans to Officers' Messes") —— Conformément aux termes d'un arrêté en Conseil, une somme de $3,000 fut imputée à ce crédit et prêtée au mess des officiers de Trenton (voir dans l'Introduction le chapitre "Prêts à des mess d'officiers").

Vote-Crédit 81 — A payment of $15 was made from this vote for advertising in the Canadian Police Gazette, a monthly periodical, which I informed the department was contrary to regulations which provide that no advertising may be authorized in any books or pamphlets, or in any periodical other than daily or weekly newspapers. The department stated my opinion had been noted for future guidance —— Contrairement aux règlements prévoyant que la publicité ne peut être faite que dans des quotidiens ou des hebdomadaires, le Ministère paya $15.00 à la "Canadian Police Gazette", journal mensuel. Le Ministère m'informa qu'à l'avenir il se conformerait aux termes de ce règlement.

These accounts have been examined and audited under my direction in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931 and, subject to the appended audit notes and observations in my report, I certify that in my opinion these accounts are correct.

Ces comptes ont été examinés et vérifiés sous ma direction, conformément aux dispositions de la Loi du Revenu consolidé et de la Vérification, 1931, et sous réserve des notes de vérification y faisant suite et des observations paraissant dans mon rapport, je certifie que, à ma connaissance, ils sont exacts.

GEORGES GONTHIER,
Auditor General —— Auditeur Général.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

NATIONAL REVENUE DEPARTMENT — MINISTÈRE DU REVENU NATIONAL

Details in Part R, Volume II — Détail, partie R, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		CIVIL GOVERNMENT GOUVERNEMENT CIVIL			
Statute	R- 29	Salary of Minister	$ 9,499 92	$ 9,499 92	
18	R- 29	Salaries	798,709 00	798,709 00	
18	R- 29	Contingencies	92,700 00	83,333 08	a$ 9,366 92
			900,908 92	*891,542 00*	*9,366 92*
		NATIONAL REVENUE REVENU NATIONAL			
267	R- 32	Salaries and Contingent expenses of the several ports of the Dominion	6,150,000 00	6,150,000 00	
418, 267	R- 93	Salaries and travelling expenses of officers of the Inspection, Investigation, Audit, and the Preventive Service Undervaluation Services	1,001,708 00	933,672 25	*b* 68,035 75
419, 267	R-100	Miscellaneous, including printing and stationery, etc	585,000 00	555,041 25	*c.* 29,958 75
267	R-101	Amount to be paid to the Department of Justice to be disbursed by and accounted for to it for Customs-Excise Secret Investigation Service	15,000 00	1,335 76	*d* 13,664 24
267	R-101	Administration of the Income War Tax Act, 1917, and amendments thereof	2,025,000 00	2,025,000 00	
267	R-112	Amount to be paid by the Department of Justice to be disbursed by and accounted for to it for the Income Tax Secret Investigation Service	10,000 00	2,020 00	*d* 7,980 00
Statute	R-112	Gratuities in lieu of leave on Retirement, 18-19 Geo. V, Chap. 37— Customs and Excise $73,960 42 Income Tax 11,428 79	85,389 21	85,389 21	
			9,872,097 21	*9,752,458 47*	*119,638 74*
		MISCELLANEOUS — DIVERS			
406, 266	R-113	To provide, subject to the approval of the Treasury Board for salaries, reclassifications and increases	162,741 22	162,741 22	
Statute	R-114	Salary Deduction (Continuance) Act, 1935, 25-26 Geo. V., Chap. 26— Customs and Excise $71,437 17 Income Tax 75,908 94	147,346 11	147,346 11	
Statute	R-114	Gratuities, C.S. Act, Chap. 22, Sec. 56, R.S.C. 1927	8,900 00	8,900 00	
			318,987 33	*318,987 33*	
		Total	11,091,993 46	10,962,987 80	129,005 66

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

NATIONAL REVENUE DEPARTMENT—Conc.
MINISTÈRE DU REVENU NATIONAL—Fin

Details in Part R, Volume II — Détail, partie R, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		SUMMARY — SOMMAIRE			
		Appropriation Acts — Lois des subsides..	$10,840,858 22	$10,711,852 56	$ 129,005 66
		Special Statutes — Statuts spéciaux.....	251,135 24	251,135 24	
		(Page 10)	11,091,993 46	10,962,987 80	129,005 66

EXPLANATION OF GRANTS NOT USED —— REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Temporary assignments less than expected —— Nombre de temporaires inférieur aux prévisions.

b. The appointment of Investigating Officers made later in the year than expected —— Les investigateurs furent nommés plus tard qu'on ne le prévoyait.

c. Unable to estimate more closely —— Impossibilité d'évaluer plus exactement le montant des dépenses.

d. Expenditure cannot be estimated, yet ample provision must be made for this service —— Impossible d'évaluer exactement le montant des dépenses, toutefois des sommes suffisantes doivent être prévues pour ce service.

Certified correct —— Certifié exact,

WATSON SELLAR,
Comptroller of the Treasury —— Contrôleur du Trésor.

AUDIT NOTES —— NOTES DE VÉRIFICATION

Votes-Crédits 267 & 419 — Authority for Purchase of Supplies Subsequent to Expiration of Contract (see Précis of Correspondence, page 269) —— Achats de timbres payés après l'expiration du contrat (voir Précis de correspondance, page 280).

Vote-Crédit 267 — Rental of Government-owned Properties occupied by Departmental Officials for Residential Purposes (see Précis of Correspondence, page 269)—— Paiement du loyer des fonctionnaires résidant dans des immeubles appartenant au Gouvernement (voir Précis de correspondance, page 281).

Vote-Crédit 267 — Taxation of Legal Accounts (see Précis of Correspondence, page 269) —— Taxation de comptes de frais judiciaires (voir Précis de correspondance, page 281.)

Vote-Crédit 267 — In addition to the salaries paid from this vote, payments totalling $38,017.51 were made by other departments as salaries, etc. to 263 Customs and Excise Officers —— Outre les salaires payés à même ce crédit, un montant de $38,017.51 fut payé comme traitements, etc. par d'autres ministères, à 263 fonctionnaires des Douanes et de l'Accise.

These accounts have been examined and audited under my direction in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931 and, subject to the appended audit notes and observations in my report, I certify that in my opinion these accounts are correct.

Ces comptes ont été examinés et vérifiés sous ma direction, conformément aux dispositions de la Loi du Revenu consolidé et de la Vérification, 1931, et sous réserve des notes de vérification y faisant suite et des observations paraissant dans mon rapport, je certifie que, à ma connaissance, ils sont exacts.

GEORGES GONTHIER,
Auditor General —— Auditeur Général.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

DEPARTMENT OF PENSIONS AND NATIONAL HEALTH
MINISTÈRE DES PENSIONS ET DE L'HYGIÈNE

Details in Part RR, Volume II — Détail, partie RR, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses		Grant not used — Crédits non employés
		CIVIL GOVERNMENT GOUVERNEMENT CIVIL				
Statute	RR-10	Salary of Minister	$ 9,499 92	$ 9,499 92		
20	RR-10	Salaries	149,390 00	149,390 00		
20	RR-11	Contingencies	30,300 00	21,355 52	a	$ 8,944 48
			189,189 92	*180,245 44*		*8,944 48*
		PENSIONS AND NATIONAL HEALTH PENSIONS ET HYGIÈNE				
191	RR-13	Care of Patients and Medical Examination respecting pensions; hospital allowances (compensation)	3,200,000 00	2,863,990 70	b	336,009 30
377, 192	RR-17	Salaries — Departmental Staff	2,405,000 00	2,405,000 00		
378, 193	RR-23	Unemployment Relief	2,600,000 00	2,365,579 43	c	234,420 57
194	RR-23	Operating expense and working capital	225,000 00	216,852 94	a	8,147 06
195	RR-23	Employers' liability compensation	40,000 00	27,138 47	d	12,861 53
196	RR-23	Sheltered Employment	50,000 00	28,540 70	e	21,459 30
197	RR-24	Grant to Canadian Legion, B.E.S.L.	9,000 00	9,000 00		
198	RR-24	Grant to Last Post Fund	60,000 00	60,000 00		
199	RR-10	Pension Appeal Court	19,800 00	19,800 00		
379, 200	RR-24	War Veterans' Allowances	2,550,000 00	2,531,488 77	f	18,511 23
201	RR-10	War Veterans' Allowance Committee	14,400 00	14,400 00		
		NATIONAL HEALTH — HYGIÈNE				
380, 202	RR-25	Administration of the Acts respecting Food and Drugs, Opium and Narcotic Drugs and Proprietary or Patent Medicines, including the Laboratory of Hygiene	134,860 00	127,083 09	g	7,776 91
380, 202	RR-26	Public Health Engineering	19,545 00	19,197 80	h	347 20
295†, 202	RR-26	Marine Hospitals, etc	183,500 00	174,035 45	i	9,464 55
202	RR-27	Administration of the Acts respecting Quarantine and Leprosy	150,000 00	129,878 03	j	20,121 97
202	RR-28	Immigration Medical Service	126,920 00	118,032 90	k	8,887 10
			11,788,025 00	*11,110,018 28*		*678,006 72*
		PENSIONS				
65	RR-11	Pensions payable to men on active service, Northwest Rebellion 1885, and general pensions, and Civil Flying	21,000 00	21,000 00		
66	RR-11	European War — Naval, Militia and Air Forces after the War	42,000,000 00	41,521,576 65	l	478,423 35
327, 67	RR-12	Salaries and Contingent expenses of the Canadian Pension Commission	456,023 00	456,023 00		
Statute	RR-13	Militia Pension Act	1,247,642 85	1,247,642 85		
Statute	RR-10	Salaries — Canadian Pension Commissioners, 23-24 Geo. V., Chap. 45	62,589 17	62,589 17		
			43,787,255 02	*43,308,831 67*		*478,423 35*

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

DEPARTMENT OF PENSIONS AND NATIONAL HEALTH—Con.
MINISTÈRE DES PENSIONS ET DE L'HYGIÈNE—Suite

Details in Part RR, Volume II — Détail, partie RR, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		MISCELLANEOUS — DIVERS			
248	RR-29	Grant to the Canadian Council on Child and Family Welfare	$ 12,600 00	$ 12,600 00	
249	RR-29	Grant to the Canadian National Institute for the Blind	16,200 00	16,200 00	
250	RR-29	Grant to the Canadian Tuberculosis Association	20,250 00	20,250 00	
251	RR-29	Grant to the Victorian Order of Nurses	13,100 00	13,100 00	
252	RR-29	Grant to assist the Canadian Branch of the St. John Ambulance Association	4,050 00	4,050 00	
253	RR-29	Grant to the Canadian Red Cross Society	8,100 00	8,100 00	
254	RR-29	Grant to the Canadian Dental Hygiene Council	750 00	750 00	
391	RR-29	Grant to the Canadian National Committee for Mental Hygiene	10,000 00	10,000 00	
392	RR-29	Grant to the Canadian Social Hygiene Council	5,000 00	5,000 00	
393	.....	To provide necessities for George Black, M.P.	500 00	.....	*m*$ 500 00
406, 266	RR-29	To provide, subject to the approval of the Treasury Board for salaries, reclassifications and increases	38,402 44	38,402 44	
Statute	RR-29	Salary Deduction (Continuance) Act, 1935, 25-26 Geo. V., Chap. 26	111,781 05	111,781 05	
Statute	RR-29	Gratuities, C.S. Act, Chap. 22, Sec. 56, R.S.C. 1927 (Pensions, $3,923.32; Health, $550.00)	4,473 32	4,473 32	
			245,206 81	*244,706 81*	*500 00*
		Total	56,009,676 75	54,843,802 20	1,165,874 55
		SUMMARY — SOMMAIRE			
		Appropriation Acts — Lois des subsides	54,573,690 44	53,407,815 89	1,165,874 55
		Special Statutes — Statuts spéciaux	1,435,986 31	1,435,986 31	
		(Page 10)	56,009,676 75	54,843,802 20	1,165,874 55

† Supplementary vote — Crédit supplémentaire.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

DEPARTMENT OF PENSIONS AND NATIONAL HEALTH-Conc.
MINISTÈRE DES PENSIONS ET DE L'HYGIÈNE-Fin

EXPLANATION OF GRANTS NOT USED —— REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Economies effected in travelling and office expenses —— Compression des frais de déplacement et de bureau.

b. Hospital population did not reach expectations —— Le nombre des hospitalisés fut inférieur aux prévisions.

c. Depends entirely on applications for assistance —— Les dépenses dépendent du nombre de demandes de secours.

d. Expenditure depends entirely on claims for accidents in industry —— Les dépenses dépendent du nombre d'accidents survenus dans les usines, fabriques, etc.

e. Increased business in the Vetcraft shops —— Les ateliers des vétérans firent de meilleures affaires.

f. The number of Veterans becoming eligible and applying for the allowances cannot be estimated more closely —— Le nombre de vétérans ayant droit à des pensions et en faisant la demande ne peut pas être prévu exactement.

g. Economies effected in administration —— Compression des frais d'administration.

h. Unable to estimate more closely —— Impossibilité d'évaluer plus exactement le montant des dépenses.

i. Supplementary appropriation was more than sufficient to provide for expenditure due to revival of shipping —— Les crédits supplémentaires furent plus que suffisants pour les dépenses résultant de la reprise des expéditions.

j. Epidemics among persons entering Canada not up to the average —— Moins de contagieux entrés au Canada qu'habituellement.

k. Economies effected owing to restricted immigration —— Economies dues aux restrictions apportées à l'immigration.

l. Decrease in large retroactive adjustments of pensions, child expiries and increase in deaths of pensioners —— Diminution dans les ajustements importants de pensions ayant un effet rétroactif; plus d'enfants ayant atteint l'âge limité et nombre de pensionnés décédés supérieur à la moyenne.

m. No claims were submitted —— La pension prévue ne fut pas réclamée.

Certified correct —— Certifié exact,

WATSON SELLAR,
Comptroller of the Treasury —— Contrôleur du Trésor.

AUDIT NOTES —— NOTES DE VÉRIFICATION

Vote-Credit 66 — Observations based on the audit of various classes of pension expenditures will be found in the Chapter on "Pensions, War and Militia" of the Introduction of this report —— La vérification des dépenses de pensions donna lieu à des observations paraissant dans l'introduction de ce rapport au chapitre "Pensions: Guerre et Milice".

Prepayment of Militia Pensions (see Treasury Board Correspondence, page 253) —— Recouvrements de montants payés pour des pensions militaires (voir correspondance avec le Conseil du Trésor, page 258).

These accounts have been examined and audited under my direction in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931 and, subject to the appended audit notes and observations in my report, I certify that in my opinion these accounts are correct.

Ces comptes ont été examinés et vérifiés sous ma direction, conformément aux dispositions de la Loi du Revenu consolidé et de la Vérification, 1931, et sous réserve des notes de vérification y faisant suite et des observations paraissant dans mon rapport, je certifie que, à ma connaissance, ils sont exacts.

GEORGES GONTHIER,
Auditor General —— Auditeur Général.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

POST OFFICE DEPARTMENT — MINISTÈRE DES POSTES

Details in Part S, Volume II — Détail, partie S, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		CIVIL GOVERNMENT GOUVERNEMENT CIVIL			
Statute	S-13	Salary of Minister	$ 9,448 84	$ 9,448 84	
21	S-13	Salaries	1,130,102 00	1,130,102 00	
21	S-14	Contingencies	172,720 00	148,877 41	a$ 23,842 59
			1,312,270 84	*1,288,428 25*	*23,842 59*
		POST OFFICE—OUTSIDE SERVICE POSTES—SERVICE EXTÉRIEUR			
273	S-14	Salaries and allowances	15,169,603 00	15,169,603 00	
273	S-14	Mail Services, including mail service by air	14,002,450 00	13,412,328 90	b 590,121 10
273	S-14	Miscellaneous	1,084,600 00	897,642 32	a 186,957 68
			30,256,653 00	*29,479,574 22*	*777,078 78*
		MISCELLANEOUS — DIVERS			
Statute	S-33	Salary Deduction (Continuance)Act, 1935, 25-26 Geo. V., Chap. 26	651,227 82	651,227 82	
Statute	S-33	Gratuities, C.S. Act, Chap. 22, Sec. 56, R.S.C. 1927	18,488 65	18,488 65	
			669,716 47	*669,716 47*	
		Total	32,238,640 31	31,437,718 94	800,921 37
		SUMMARY — SOMMAIRE			
		Appropriation Acts — Lois des subsides	31,559,475 00	30,758,553 63	800,921 37
		Special Statutes — Statuts spéciaux	679,165 31	679,165 31	
		(Page 10)	32,238,640 31	31,437,718 94	800,921 37

EXPLANATION OF GRANTS NOT USED —— REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Economies effected —— Dû à des économies.

b. Not possible to estimate more closely —— Impossibilité d'évaluer plus exactement le montant des dépenses.

Certified correct —— Certifié exact,

WATSON SELLAR,
Comptroller of the Treasury —— Contrôleur du Trésor.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

POST OFFICE DEPARTMENT–Conc. — MINISTÈRE DES POSTES–Fin.

AUDIT NOTES —— NOTES DE VÉRIFICATION

Vote–Crédit 256 (1934-35) — Government Contracts Supervision Committee (see Treasury Board Correspondence, page 249) —— Comité de surveillance des contrats du gouvernement (voir correspondance avec le Conseil du Trésor, page 254).

Vote–Crédit 273 — Advance Payments on account of Annual Leave (see Précis of Correspondence, page 270) —— Paiement anticipé de traitement lors d'un congé annuel (voir Précis de correspondance, page 280).

Vote–Crédit 273 — Promotion of Official questioned (see Précis of Correspondence, page 270) —— Promotion d'un fonctionnaire faisant question (voir Précis de correspondance, page 280).

Vote–Crédit 273 — Salary Deduction Act applicable to Gratuity (see Précis of Correspondence, page 270) —— Loi sur la déduction des traitements applicable aux gratifications (voir Précis de correspondance, page 279).

These accounts have been examined and audited under my direction in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931 and, subject to the appended audit notes and observations in my report, I certify that in my opinion these accounts are correct.

Ces comptes ont été examinés et vérifiés sous ma direction, conformément aux dispositions de la Loi du Revenu consolidé et de la Vérification, 1931, et sous réserve des notes de vérification y faisant suite et des observations paraissant dans mon rapport, je certifie que, à ma connaissance, ils sont exacts.

GEORGES GONTHIER,
Auditor General —— Auditeur Général.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

PRIME MINISTER'S OFFICE — CABINET DU PREMIER MINISTRE

Details in Part SS, Volume II — Détail, partie SS, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		CIVIL GOVERNMENT GOUVERNEMENT CIVIL			
Statute	SS-2	Salary of the Prime Minister.....	$ 14,250 00	$ 14,250 00	
19	SS-2	Salaries.....	24,904 00	24,541 18	$ 362 82
			39,154 00	*38,791 18*	*362 82*
		MISCELLANEOUS — DIVERS			
412	.....	The Economic Council of Canada Act, 1935.....	20,000 00	.....	*a* 20,000 00
		Total.....	59,154 00	38,791 18	20,362 82
		SUMMARY — SOMMAIRE			
		Appropriation Acts — Lois des subsides..	44,904 00	24,541 18	20,362 82
		Special Statutes — Statuts spéciaux.....	14,250 00	14,250 00	
		(Page 10)	59,154 00	38,791 18	20,362 82

EXPLANATION OF GRANTS NOT USED —— REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Economic Council was not set up —— Le Conseil économique ne fut pas formé.

Certified correct —— Certifié exact,

WATSON SELLAR,
Comptroller of the Treasury —— Contrôleur du Trésor.

These accounts have been examined and audited under my direction in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931 and, subject to the observations in my report, I certify that in my opinion these accounts are correct.

Ces comptes ont été examinés et vérifiés sous ma direction, conformément aux dispositions de la Loi du Revenu consolidé et de la Vérification, 1931, et sous réserve des observations paraissant dans mon rapport, je certifie que, à ma connaissance, ils sont exacts.

GEORGES GONTHIER,
Auditor General —— Auditeur Général.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

PRINTING AND STATIONERY DEPARTMENT
IMPRIMERIE ET PAPETERIE DE L'ÉTAT

Details in Part T, Volume II — Détail, partie T, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		CIVIL GOVERNMENT GOUVERNEMENT CIVIL			
24	T-6	Salaries	$ 31,500 00	$ 31,500 00	
24	T-6	Contingencies	10,000 00	9,074 05 a	$ 925 95
			41,500 00	*40,574 05*	*925 95*
		PUBLIC PRINTING AND STATIONERY IMPRESSIONS ET PAPETERIE			
179	T-6	Printing, Binding, etc., the Annual Statutes	8,500 00	7,379 94 b	1,120 06
180	T-6	Canada Gazette	27,000 00	22,749 66 c	4,250 34
372, 181	T-6	Plant — Repairs and Renewals	15,400 00	15,024 55 b	375 45
182	T-7	Distribution of Official Documents	39,000 00	38,887 43 b	112 57
183	T-7	Printing and Binding Official Publications for sale and distribution to departments and the public	42,750 00	37,139 03 b	5,610 97
†294	T-7	Codifying, printing and binding 1,000 copies of the Revised edition of the Criminal Code, 1927, French	3,915 13	3,915 13	
			136,565 13	*125,095 74*	*11,469 39*
		MISCELLANEOUS — DIVERS			
406, 266	T-6	To provide, subject to the approval of the Treasury Board for salaries, reclassifications and increases	584 21	584 21	
Statute	T-6	Salary Deduction (Continuance) Act, 1935, 25-26 Geo. V., Chap. 26	1,750 00	1,750 00	
Statute	T-7	Gratuities, C.S. Act, Chap. 22, Sec. 56, R.S.C. 1927	693 34	693 34	
			3,027 55	*3,027 55*	
		Total	181,092 68	168,697 34	12,395 34
		SUMMARY — SOMMAIRE			
		Appropriation Acts — Lois des subsides	178,649 34	166,254 00	12,395 34
		Special Statutes — Statuts spéciaux	2,443 34	2,443 34	
		(Page 10)	181,092 68	168,697 34	12,395 34

† Supplementary vote — Crédit supplémentaire.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

PRINTING AND STATIONERY DEPARTMENT-Conc.
IMPRIMERIE ET PAPETERIE DE L'ÉTAT-Fin

EXPLANATION OF GRANTS NOT USED —— REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Economies effected generally —— Compression générale des dépenses.

b. Unable to estimate more closely —— Impossibilité d'évaluer plus exactement le montant des dépenses.

c. Reduction in matter submitted for publication —— Réduction de la matière à imprimer.

Certified correct —— Certifié exact,

WATSON SELLAR,
Comptroller of the Treasury —— Contrôleur du Trésor.

MISCELLANEOUS STATEMENTS —— ÉTATS DIVERS

King's Printer's Advance Account, Printing Branch —— Imprimeur du Roi, Compte d'avances, Division de l'imprimerie (Page 194).

King's Printer's Advance Account, Stationery Branch —— Imprimeur du Roi, Compte d'avances, Division de la papeterie (Page 195).

These accounts have been examined and audited under my direction in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931 and, subject to the observations in my report, I certify that in my opinion these accounts are correct.

Ces comptes ont été examinés et vérifiés sous ma direction, conformément aux dispositions de la Loi du Revenu consolidé et de la Vérification, 1931, et sous réserve des observations paraissant dans mon rapport, je certifie que, à ma connaissance, ils sont exacts.

GEORGES GONTHIER,
Auditor General —— Auditeur Général.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

PRIVY COUNCIL OFFICE — BUREAU DU CONSEIL PRIVÉ

Details in Part U, Volume II — Détail, partie U, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		CIVIL GOVERNMENT GOUVERNEMENT CIVIL			
22	U-3	Salaries	$ 39,894 00	$ 39,894 00	
22	U-3	Contingencies	5,000 00	3,062 17	a$ 1,937 83
			44,894 00	*42,956 17*	*1,937 83*
		MISCELLANEOUS — DIVERS			
226	U-3	Unforeseen Expenses	885 00	885 00	
406, 266	U-3	To provide, subject to the approval of the Treasury Board, for salaries, reclassifications and increases	973 66	973 66	
Statute	U-3	Salary Deduction (Continuance) Act, 1935, 25-26 Geo. V., Chap. 26	986 70	986 70	
			2,845 36	*2,845 36*	
		Total	47,739 36	45,801 53	1,937 83
		SUMMARY — SOMMAIRE			
		Appropriation Acts — Lois des subsides	46,752 66	44,814 83	1,937 83
		Special Statutes — Statuts spéciaux	986 70	986 70	
		(Page 10)	47,739 36	45,801 53	1,937 83

EXPLANATION OF GRANTS NOT USED —— REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. General curtailment in the interest of economy —— Compression générale dans un but d'économie.

Certified correct,—— Certifié exact,

WATSON SELLAR,
Comptroller of the Treasury —— Contrôleur du Trésor.

These accounts have been examined and audited under my direction in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931 and, subject to the observations in my report, I certify that in my opinion these accounts are correct.

Ces comptes ont été examinés et vérifiés sous ma direction, conformément aux dispositions de la Loi du Revenu consolidé et de la Vérification, 1931, et sous réserve des observations paraissant dans mon rapport, je certifie que, à ma connaissance, ils sont exacts.

GEORGES GONTHIER,
Auditor General —— Auditeur Général.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

DEPARTMENT OF PUBLIC WORKS — MINISTÈRE DES TRAVAUX PUBLICS

Details in Part V, Volume II — Détail, Partie V, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés	Grant exceeded — Crédits dépassés
		CIVIL GOVERNMENT GOUVERNEMENT CIVIL				
Statute	V- 9	Salary of Minister	$ 9,499 92	$ 9,499 92		
25	V- 9	Salaries	444,056 00	444,056 00		
25	V- 9	Contingencies	49,800 00	49,811 83		a$ 11 83
			503,355 92	503,367 75		11 83
		CHARGEABLE TO INCOME IMPUTABLES SUR LES REVENUS				
		PUBLIC BUILDINGS — ÉDIFICES PUBLICS				
		Nova Scotia — Nouvelle-Écosse				
98	V-10	Bridgetown — Public Building	30,000 00	20,591 56	d$ 9,408 44	
98	V-10	Halifax — Maintenance of Immigration quarters	25,000 00	25,000 00		
98	V-10	New Waterford — Public Building	44,000 00	36,044 68	d 7,955 32	
98	V-10	Oxford — Public Building	30,000 00	1,743 13	c 28,256 87	
			129,000 00	*83,379 87*	*45,620 63*	
		Prince Edward Island — Île du Prince-Édouard				
99	V-10	Alberton—Public Building	6,500 00	5,283 15	d 1,216 85	
		New Brunswick — Nouveau-Brunswick				
337	V-10	Perth—Public Building	10,000 00	9,584 12	d 415 88	
100	V-10	Rexton—Public Building	12,000 00	12,200 00		a 200 00
100	V-11	St. Andrews—Public Building	45,000 00	42,238 28	d 2,761 72	
100	V-11	St. George—Public Building	29,000 00	29,000 00		
100	V-11	St. John—Addition to Armoury	20,000 00	17,254 31	f 2,745 69	
100	V-11	St. John Quarantine Station—Partridge Island, Improvements, Alterations and Repairs	6,000 00	5,583 17	a 416 83	
			122,000 00	*115,859 88*	*6,340 12*	*200 00*
		Maritime Provinces Generally — Provinces Maritimes en général—				
101	V-11	Dominion Public Buildings—Improvements and repairs	50,000 00	49,208 81	a 791 19	
		Quebec — Québec				
102	V-11	Amqui—Public Building	19,000 00	15,925 45	d 3,074 55	
102	V-11	Asbestos—Public Building	8,000 00	6,088 10	d 1,911 90	
102	V-11	Bagotville—Public Building	25,500 00	18,978 77	d 6,521 23	
338	V-11	Bedford—Public Building	23,500 00	2,884 27	c 20,615 73	
338	V-11	Cap de la Madeleine—Public Building	54,000 00	5,142 04	c 48,857 96	
102	V-11	Dolbeau—Public Building	22,000 00	18,383 53	d 3,616 47	
102	V-12	Dominion Public Buildings—Improvements and Repairs	100,000 00	97,832 61	a 2,167 39	

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

DEPARTMENT OF PUBLIC WORKS–Con. — **MINISTÈRE DES TRAVAUX PUBLICS**–Suite

Details in Part V, Volume II — Détail, partie V, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses		Grant not used — Crédits non employés	Grant exceeded — Crédits dépassés
		CHARGEABLE TO INCOME–*Con.* IMPUTABLES SUR LES REVENUS–*Suite*					
		PUBLIC BUILDINGS–*Con.* ÉDIFICES PUBLICS–*Suite*					
		Quebec–*Conc.*—Québec–*Fin*					
102	V-12	Grosse Isle Quarantine Station—Improvements, Alterations and Repairs	$ 7,800 00	$ 6,658 66	*f*	$ 1,141 34	
102	V-12	Montreal—Instalment on purchase of Armoury	15,200 00	14,972 45	*a*	227 55	
102	V-12	Montreal—Addition to 4th Division Engineers' Armoury	7,000 00	.....	*b*	7,000 00	
338	V-12	Montreal—Purchase of site for addition to 4th Division Engineers' Armoury, and Alterations	7,000 00	51 80	*c*	6,948 20	
338	V-12	Pointe Claire—Public Building	25,000 00	6,052 40	*c*	18,947 60	
102	V-12	Quebec Citadel—Improvements and Maintenance	15,000 00	10,822 85	*f*	4,177 15	
102	V-12	Quebec Examining Warehouse—Repairs and Renewals	1,200 00	1,070 00	*a*	130 00	
338	V-12	Quebec Immigration Building—Repairs	33,000 00	29,753 86	*f*	3,246 14	
102	V-12	Ste. Anne de Beaupre—Public Building	25,000 00	8,449 90	*c*	16,550 10	
338	V-12	Ste. Martine—Public Building	17,000 00	3,711 55	*c*	13,288 45	
338	V-12	Stanstead—Public Building	18,000 00	13,833 00	*d*	4,167 00	
338	V-12	Temiskaming—Public Building	19,000 00	500 00	*c*	18,500 00	
102	V-12	Westmount—Instalment on purchase of Armoury	12,700 00	12,624 30	*a*	75 70	
			454,900 00	*273,735 54*		*181,164 46*	
		Ontario—					
339	V-12	Belleville—Building for Entomological Branch	60,000 00	60,000 00			
103	V-12	Belleville Public Building—Addition to site	17,500 00	17,584 08	.....		*a* $ 84 08
103	V-12	Belleville—New gun shed	9,600 00	9,781 62	.....		*a* 181 62
103	V-12	Burlington—Public Building	35,000 00	6,192 45	*c*	28,807 55	
103	V-12	Campbellford—Public Building	35,000 00	34,738 11	*d*	261 89	
103	V-13	Dominion Public Buildings—Improvements and Repairs	125,000 00	118,512 09	*f*	6,487 91	
103	V-13	Dunnville—Public Building	60,000 00	43,823 83	*d*	16,176 17	
103	V-13	Fenelon Falls—Public Building	25,000 00	23,985 75	*d*	1,014 25	
339	V-13	Fort Erie—Public Building	50,000 00	5,740 99	*c*	44,259 01	
103	V-13	Ganaroque—Gun shed and caretaker's quarters	11,700 00	11,709 58	.....		*a* 9 58
103	V-13	Hamilton—Addition to Armoury	75,000 00	66,725 42	*d*	8,274 58	
103	V-13	Kingston—Addition to Armoury	12,000 00	10,897 02	*f*	1,102 98	
339	V-13	Kingsville—Public Building	25,000 00	10,898 15	*d*	14,101 85	
339	V-13	Kirkland Lake—Public Building	92,000 00	38,354 05	*d*	53,645 95	
103	V-13	Kingston—Machine shop	35,000 00	1,444 29	*c*	33,555 71	

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

DEPARTMENT OF PUBLIC WORKS–Con. — **MINISTÈRE DES TRAVAUX PUBLICS**–Suite

Details in Part V, Volume II — Détail, Partie V, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses		Grant not used — Crédits non employés		Grant exceeded — Crédits dépassés
		CHARGEABLE TO INCOME–*Con.* IMPUTABLES SUR LES REVENUS–*Suite* PUBLIC BUILDINGS–*Con.* ÉDIFICES PUBLICS–*Suite*						
		Ontario–*Conc. — Fin*						
103	V-13	Kingston—R.S.A. and Brigade Building	$ 52,000 00	$ 359 05	c	$ 51,640 95		
103	V-13	London—Royal School Building	25,000 00	24,993 14	a	6 86		
103	V-13	Meaford—Public Building	40,000 00	35,261 81	d	4,738 19		
103	V-13	Perth—Purchase of property for Armoury purposes	6,500 00	6,266 60	a	233 40		
339	V-13	Powassan—Public Building	13,000 00	95 79	c	12,904 21		
339	V-13	Richmond Hill—Public Building	30,500 00	8,772 31	c	21,727 69		
103	V-13	Toronto—Instalment on purchase of Armoury	29,400 00	29,553 64		.....	a	$ 153 64
103	V-13	Toronto—Postal Station "A"—Improvements, etc	5,500 00	5,638 41		.....	a	138 41
339	V-13	Toronto—Postal Station "K"	194,000 00	4,338 23	c	189,661 77		
339	V-13	Watford—Public building	10,000 00	133 44	c	9,866 56		
			1,073,700 00	*575,799 85*		*498,467 48*		*567 33*
		Manitoba—						
340	V-14	Beausejour—Public Building	11,000 00	1,114 31	c	9,885 69		
340	V-14	Birtle—Purchase of building for Postal purposes	2,000 00	.....	b	2,000 00		
104	V-14	Dominion Public Buildings—Improvements and Repairs	25,000 00	12,685 46	f	12,314 54		
104	V-14	Elkhorn—Public Building	22,000 00	21,908 33	a	91 67		
340	V-14	Gimli—Public Building	12,000 00	785 39	c	11,214 61		
340	V-14	Melita—Public Building	20,000 00	131 27	c	19,868 73		
104	V-14	Rivers—Public Building	12,000 00	12,170 45		.....	a	170 45
340	V-14	Roblin—Public Building	20,000 00	1,136 47	c	18,863 53		
104	V-14	Russell—Public Building	22,500 00	6,609 64	d	15,890 36		
			146,500 00	*56,541 32*		*90,129 13*		*170 45*
		Saskatchewan—						
105	V-14	Broadview—Public Building	15,000 00	9,542 50	d	5,457 50		
105	V-14	Dominion Public Buildings—Improvements and Repairs	25,000 00	21,873 26	f	3,126 74		
341	V-14	Kindersley—Public Building	20,000 00	4,181 54	d	15,818 46		
105	V-14	Regina—Instalment on purchase of Armoury	31,000 00	30,842 16	a	157 84		
341	V-14	Watrous—Public Building	20,000 00	17,974 20	d	2,025 80		
105	V-14	Whitewood—Public Building	12,000 00	11,425 88	d	574 12		
			123,000 00	*95,839 54*		*27,160 46*		
		Alberta—						
342	V-15	Calgary—Barracks for Permanent Force	400,000 00	518 12	c	399,481 88		
106	V-15	Calgary—Instalment on purchase of property for Ordnance Stores	9,000 00	9,000 00				
342	V-15	Cardston—Public Building	49,000 00	3,059 51	c	45,940 49		
342	V-15	Claresholm—Purchase of building for public purposes	5,000 00	5,082 58		.....	a	82 58

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		Alberta—*Conc. — Fin*				
106	V-15	Dominion Public Buildings—Improvements and Repairs	$ 17,000 00	$ 14,909 43	*f* $ 2,090 57	
342	V-15	Edmonton—Building for Department of Pensions and National Health	62,000 00	1,000 00	*c* 61,000 00	
342	V-15	Innisfail—Purchase of building for Postal purposes	4,000 00	3,793 16	*a* 206 84	
342	.....	Lacombe—Purchase of building for Postal purposes	7,500 00	.....	*b* 7,500 00	
342	V-15	Okotoks—Purchase of building for Postal purposes	4,500 00	2,325 29	*e* 2,174 71	
106	V-15	Peace River—Public Building	31,500 00	3,412 14	*c* 28,087 86	
106	V-15	Red Deer—Addition to Armoury	7,000 00	7,200 00	..... *a*	$ 200 00
342	V-15	St. Paul—Public Building	15,000 00	1,946 45	*c* 13,053 55	
106	V-15	Vermilion—Purchase of building for Postal purposes	8,000 00	7,551 53	*a* 448 47	
			619,500 00	*59,798 21*	*559,984 37*	*282 58*
		British Columbia—Colombie Britannique				
107	.....	Armstrong—Purchase of building for Postal purposes, etc	7,000 00	.....	*b* 7,000 00	
343	V-15	Armstrong—Public Building	12,500 00	1,137 76	*c* 11,362 24	
107	V-15	Chemainus—Public Building	37,000 00	2,011 05	*c* 34,988 95	
107	V-15	Creston—Public Building	30,000 00	2,784 59	*c* 27,215 41	
107	V-15	Dominion Public Buildings—Improvements and Repairs	35,000 00	33,786 30	*a* 1,213 70	
107	V-15	Hollyburn—Public Building	50,700 00	5,126 45	*d* 45,573 55	
107	V-15	Kelowna—Public Building	65,300 00	1,643 46	*c* 63,656 54	
343	V-15	Lillooet—Public Building	10,000 00	3,553 45	*d* 6,446 55	
107	V-15	Mission City—Public Building	30,000 00	27,698 21	*d* 2,301 79	
107	V-15	Penticton—Public Building	61,000 00	2,916 33	*d* 58,083 67	
343	V-16	Salmon Arm—Public Building	20,000 00	4,900 49	*d* 15,099 51	
343	V-16	Sidney—Public Building	12,000 00	5,419 25	*d* 6,580 75	
107	V-16	Vancouver — Instalment on purchase of Armoury	17,100 00	16,453 63	*a* 646 37	
107	V-16	Vancouver Public Building—To meet one year's interest at 5% on mortgage of $400,000	20,000 00	20,000 00		
343	.....	Victoria—Public Building	300,000 00	.....	*b* 300,000 00	
			707,600 00	*127,430 97*	*580,169 03*	
		Generally — En général				
108	V-16	Experimental Farms—Replacements, repairs and improvements	100,000 00	70,333 84	*d* 29,666 16	
344, 108	V-16	Flags for Dominion Public Buildings	4,500 00	4,194 05	*a* 305 95	

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		PUBLIC BUILDINGS–*Conc.* ÉDIFICES PUBLICS–*Fin*				
		Generally–*Conc.* — En général–*Fin*				
108	V-16	Military Buildings—Repairs, Fittings, and Additions	$ 25,000 00	$ 19,754 23 *d*	$ 5,245 77	
108	V-17	Military Hospitals—Repairs, Improvements and Alterations	80,000 00	74,387 29 *d*	5,612 71	
108	V-17	Public Buildings Generally	30,000 00	29,981 66 *a*	18 34	
108	V-17	Ottawa Central Heating Plant—Improvements	30,000 00	30,158 56		*a* $ 158 56
108	V-17	Ottawa Departmental Buildings—Fittings, etc	35,000 00	34,853 89 *a*	146 11	
108	V-17	Ottawa—Extension of Ore Dressing and Metallurgical Laboratory of Department of Mines	25,000 00	24,790 42 *a*	209 58	
344	V-17	Ottawa—Remodelling switchboards	4,500 00	1,692 42 *g*	2,807 58	
344	V-18	Post Office Equipment	14,000 00	13,283 44 *a*	716 56	
344, 108	V-18	Tractors for Postal Purposes	18,600 00	10,476 22 *h*	8,123 78	
			366,600 00	*313,906 02*	*52,852 54*	*158 56*
		RENTS, REPAIRS, FURNITURE, HEATING, ETC. — LOYERS, RÉPARATIONS, AMEUBLEMENT, CHAUFFAGE, ETC.				
		Ottawa Public Buildings and Grounds — Édifices publics et terrains, Ottawa—				
109	V-18	Elevator Attendants	108,000 00	108,192 02		*a* 192 02
109	V-18	Departments Generally — Char Service, including $150 for firing the noon gun	449,400 00	441,507 67 *a*	7,892 33	
109	V-18	Heating, including salaries of Engineers, Firemen and Watchmen	395,000 00	350,703 41 *e*	44,296 59	
109	V-18	Light and Power, including Roads and Bridges	178,000 00	177,871 46 *a*	128 54	
109	V-18	Repairs, Improvements, Additions and Maintenance	343,000 00	343,000 00		
109	V-18	Rideau Hall—Allowance for Fuel and Light	19,000 00	19,000 00		
109	V-18	Rideau Hall—Improvements, Furniture and Maintenance	40,700 00	40,700 00		
‡287, 109	V-18	Telephone Service	87,500 00	87,486 59 *a*	13 41	
109	V-18	Water	67,000 00	57,826 88 *e*	9,173 12	

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		RENTS, REPAIRS, FURNITURE, HEATING, ETC.-*Conc.* — LOYERS, RÉPARATIONS, AMEUBLEMENT, CHAUFFAGE, ETC.-*Fin*				
		Dominion Public Buildings—Édifices publics de l'État—				
110	V-26	Dominion Immgration Buildings —Repairs, Improvements, Additions and Furniture	$ 10,000 00	$ 9,829 01	*a* $ 170 99	
110	V-26	Dominion Quarantine Stations—Maintenance and Repairs	16,000 00	15,999 58	*a* 0 42	
110	V-26	Fittings, General Supplies and Furniture	75,000 00	73,805 31	*a* 1,194 69	
110	V-26	Heating	405,000 00	403,518 28	*a* 1,481 72	
110	V-26	Light and Power	300,000 00	287,712 97	*a* 12,287 03	
110	V-26	Rents	1,500,000 00	1,471,384 02	*a* 28,615 98	
110	V-26	Salaries of Caretakers, Engineers, Firemen, etc	1,062,000 00	1,062,000 00		
110	V-26	Supplies for Caretakers, Engineers, Firemen, etc	47,000 00	46,982 61	*a* 17 39	
110	V-26	Water	75,000 00	70,682 87	*a* 4,317 13	
110	V-26	Yukon Public Buildings—Rents, Repairs, Fuel, Light, Water Service and Caretakers' Salaries	20,000 00	20,200 00	.....	*a* $ 200 00
			5,197,600 00	*5,088,402 68*	*109,589 34*	*392 02*
		HARBOURS AND RIVERS PORTS ET RIVIÈRES				
		Nova Scotia — Nouvelle-Écosse				
345	V-65	Brooklyn—Dredging	58,000 00	16,464 92	*d* 41,535 08	
111	V-65	Charlos Cove—Wharf	5,600 00	4,479 58	*f* 1,120 42	
111	V-65	Diligent River—Wharf enlargement	12,000 00	9,835 00	*f* 2,165 00	
111	V-65	Dingwall (Aspy Bay)—Harbour improvements	41,000 00	32,185 95	*d* 8,814 05	
345, 111	V-65	Halifax—Repairs and Improvements to wharfs and buildings, and extension of Barracks at R.C.N. Barracks and H.M.C. Dockyards	84,100 00	74,129 53	*d* 9,970 47	
345	V-66	Hantsport—Warehouses on wharf.	25,000 00	222 54	*c* 24,777 46	
111	V-66	Harbours and Rivers Generally—For maintenance of services	250,000 00	244,911 41	*a* 5,088 59	
111	V-66	Janvrin's Island—Wharf	8,800 00	8,127 55	*a* 672 45	
111	.....	Malagash—Dredging	52,000 00	.....	*b* 52,000 00	
111	V-66	Mink Cove—Breakwater	5,800 00	5,722 53	*a* 77 47	
111	V-66	North West Cove (Scatari Island) —Breakwater	9,000 00	120 96	*c* 8,879 04	

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		HARBOURS AND RIVERS–*Con.* PORTS ET RIVIÈRES–*Suite*					
		Nova Scotia–*Conc.*—Nouvelle-Écosse-*Fin*					
111	V-66	Phinney's Green—Wharf—To complete payments	$ 900 00	$ 835 15	*a*	$ 64 85	
111	V-66	Pictou—Repai s to wharfs	21,000 00	20,918 81	*a*	81 19	
111	V-66	Stoney Island—Breakwater reconstruction	11,800 00	9,425 22	*f*	2,374 78	
111	.....	Sydney—Harbour improvements	30,000 00	.....	*b*	30,000 00	
345	V-66	Sydney—To purchase and repair wharf	75,000 00	75,000 00			
111	V-66	Westport—Wharf extension	12,800 00	12,016 69	*a*	783 31	
			702,800 00	*514,395 84*		*188,404 16*	
		Prince Edward Island—Île du Prince-Édouard—					
112	V-68	Beach Point—Wharf extension	9,500 00	8,412 07	*f*	1,087 93	
112	V-68	Charlottetown—Wharf repairs and improvements	7,500 00	7,239 58	*a*	260 42	
112	V-68	Harbours and Rivers Generally—For maintenance of services	50,000 00	46,273 70	*a*	3,726 30	
346	V-68	Lower Montague—To purchase and repair wharf	5,800 00	5,768 11	*a*	31 89	
			72,800 00	*67,693 46*		*5,106 54*	
		New Brunswick — Nouveau-Brunswick					
347	V-69	Baie Ste. Anne—Wharf	26,000 00	225 92	*c*	25,774 08	
113	V-69	Bathurst—Dredging	35,000 00	12,522 05	*f*	22,477 95	
347	V-69	Campbellton—Dredging	55,000 00	8,965 81	*d*	46,034 19	
113	V-69	Campbellton—Wharf repairs	10,000 00	9,730 29	*a*	269 71	
113	V-69	Caraquet (Young Wharf)—Enlargement and repairs	16,000 00	7,541 13	*d*	8,458 87	
113	V-69	Harbours and Rivers Generally—For maintenance of services	100,000 00	91,239 54	*a*	8,760 46	
113	V-69	Harshman's Brook—Completion of harbour improvements	7,100 00	5,937 82	*f*	1,162 18	
347	V-69	Little Cape—Breakwater	10,000 00	9,547 57	*a*	452 43	
113	V-69	Little Shippigan—Breakwater-wharf	30,000 00	141 70	*c*	29,858 30	
113	V-69	Lower Caraquet—Wharf repairs	25,000 00	587 30	*c*	24,412 70	
113	V-69	Mace's Bay (Lepreau Basin)—Dredging	12,600 00	12,569 21	*a*	30 79	
113	V-69	McEachern's Point—Wharf	6,000 00	4,459 00	*f*	1,541 00	
113	V-69	Mills Point—Wharf repairs	22,000 00	15,591 05	*f*	6,408 95	
113	V-69	Miramichi Bay—Dredging	43,000 00	42,991 23	*a*	8 77	
113	V-69	Negro Point—Breakwater repairs	20,000 00	265 63	*c*	19,734 37	
113	V-69	Newcastle—Wharf	34,000 00	28,483 49	*d*	5,516 51	
113	.....	Richibucto—Wharf reconstruction and improvements	30,500 00	.....	*b*	30,500 00	

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		New Brunswick–*Conc.* — Nouveau-Brunswick–*Fin*				
347	V–69	Richibucto—To purchase and repair Forbes wharf	$ 14,000 00	$ 11,582 13	*d* $ 2,417 87	
			496,200 00	*262,380 87*	*233,819 13*	
		Quebec — Québec				
114	V–70	Anse à Beaufils—Repairs to breastworks	43,000 00	33,434 53	*d* 9,565 47	
114	V–70	Anse au Griffon (River)—Extension to breastwork	6,100 00	172 39	*c* 5,927 61	
348	V–70	Anse au Griffon (River)—Improvements to jetties—To complete contract	3,500 00	2,982 80	*f* 517 20	
114	V–70	Baie des Rochers—Wharf repairs	5,500 00	4,298 53	*f* 1,201 47	
114	V–70	Baie Lavallière—Dredging	15,700 00	8,443 65	*d* 7,256 35	
114	V–70	Baie St. Paul (Rivière du Gouffre)—Extension of protection wall	8,800 00	5,987 17	*f* 2,812 83	
114	V–70	Black Cape (Howatson's Point)—Wharf	38,800 00	17,174 39	*d* 21,625 61	
114	V–70	Bonaventure—Wharf repairs and improvements	8,500 00	7,883 39	*f* 616 61	
114	V–70	Cape Cove (Anse du Cap)—Wharf reconstruction	50,000 00	20,322 57	*d* 29,677 43	
114	V–70	Carleton—Wharf reconstruction	30,000 00	17,121 88	*d* 12,878 12	
114	V–70	Champlain—Extension of protection work	27,000 00	18,152 26	*f* 8,847 74	
114	V–70	Cross Point—Wharf repairs and improvements	14,200 00	12,189 10	*f* 2,010 90	
114	V–70	Deschaillons—Dredging	11,200 00	10,239 57	*f* 960 43	
114	V–70	Donnacona—Dredging	42,000 00	41,393 54	*a* 606 46	
114	V–70	Doucet's Landing (Ste. Angèle de Laval)—Dredging	15,000 00	659 05	*d* 14,340 95	
114	V–70	Dune de Sud, M.I.—Breakwater	6,500 00	167 31	*c* 6,332 69	
114	V–70	Gascons—Wharf reconstruction	3,100 00	2,889 39	*a* 210 61	
114	V–70	Grande Anse—Wharf	2,500 00	2,169 95	*f* 330 05	
114	V–71	Grande Entrée, M.I.—Wharf extension and reconstruction of breastwork	17,600 00	221 35	*c* 17,378 65	
114	V–71	Harbours and Rivers Generally—For maintenance of services	400,000 00	299,125 59	*eij* 100,874 41	
114	V–71	Havre Aubert, M.I.—Strengthening and widening wharf	31,800 00	323 26	*c* 31,476 74	
114	V–71	Havre St. Pierre—Wharf reconstruction	75,000 00	864 88	*c* 74,135 12	
114	V–71	La Malbaie (St. Etienne)—Wharf extension	39,000 00	20,643 75	*e* 18,356 25	

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348	.....	Lévis—Wharf	$ 134,000 00	.....	*b* $134,000 00	
114	V-71	Little River St. Lambert—Dredging—The Provincial Government to contribute a like amount	4,000 00	$ 4 85	*c* 3,995 15	
348	.....	Lorne Dry Dock—Improvements.	40,000 00	.....	*b* 40,000 00	
114	V-71	Manicouagan—Wharf extension—One-third of the cost to be contributed jointly by the Ontario Paper Co., Ltd., and the Anglo Canadian Pulp and Paper Co....	100,000 00	579 94	*c* 99,420 06	
114	V-71	New Carlisle—Wharf reconstruction	50,000 00	40,903 08	*d* 9,096 92	
114	V-71	Notre Dame du Lac—Wharf extension	9,000 00	5,362 18	*e* 3,637 82	
114	V-71	Peninsula—Wharf extension	5,800 00	3,999 91	*d* 1,800 09	
114	V-71	Port Daniel East—Wharf repairs and reinforcement	33,000 00	16,118 24	*d* 16,881 76	
114	V-71	Quebec—Extension of Kings Wharf	200,000 00	102,124 89	*f* 97,875 11	
114	V-71	Richelieu River—Improvements..	180,000 00	23,050 95	*d* 156,949 05	
348	V-71	Rimouski—Rebuilding track foundation on wharf	66,200 00	496 67	*c* 65,703 33	
114	V-71	Rivière au Renard—Wharf repairs	5,900 00	4,785 62	*f* 1,114 38	
114	V-71	Rivière des Hurons—Dredging—The Provincial Government to contribute a like amount	60,000 00	1,821 41	*c* 58,178 59	
114	V-71	Rivière du Loup—Wharf enlargement	139,000 00	20,488 04	*d* 118,511 96	
114	V-71	Rivière la Guerre—Contribution towards completion of Improvement, the Provincial Government to bear a like amount	37,500 00	13,741 71	*a* 23,758 29	
348	V-71	Roberval—Breakwater	40,000 00	36,821 08	*f* 3,178 92	
114	V-71	St. Antoine de Tilly—Wharf reconstruction	20,500 00	151 91	*c* 20,348 09	
348	V-71	St. Grégoire de Montmorency—Protection wall	10,000 00	9,981 94	*a* 18 06	
114	V-71	St. Juste du Lac—Wharf extension.	8,500 00	5,747 20	*d* 2,752 80	
348	V-71	Sept Isles—Wharf	50,000 00	550 88	*c* 49,449 12	
			2,088 200 00	*813,590 80*	*1,274,609 20*	
		Ontario—				
349, 115	V-74	Byng Inlet—Dredging—To complete payments	13,400 00	13,369 22	*a* 30 78	
349	V-74	Collingwood—Removal of dock...	43,500 00	16,142 18	*d* 27,357 82	
349, 115	V-74	Fort William—Harbour improvements	250,000 00	129,379 83	*d* 120,620 17	

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		Ontario-*Conc. — Fin*				
115	V-74	Goderich—Dredging	$ 32,300 00	$ 31,935 53	*a* $ 364 47	
349	V-74	Hamilton—Warehouse on wharf	7,500 00	7,433 66	*a* 66 34	
115	V-75	Harbours and Rivers Generally—For maintenance of services	200,000 00	151,934 84	*eij* 48,065 16	
349, 115	V-74	Hudson—Wharf	18,500 00	17,925 38	*a* 574 62	
115	V-74	Kincardine—Reconstruction of North Wall	11,400 00	10,093 23	*f* 1,306 77	
115	V-74	Kingsville—Harbour improvements	85,000 00	40,536 65	*d* 44,463 35	
349	V-74	Little Castor River and Annable Creek—Contribution to the Municipality of the Township of Winchester towards dredging Little Castor River and Annable Creek, the Provincial Government to contribute a like amount	5,200 00	3,350 00	*a* 1,850 00	
115	V-74	Meaford—Harbour improvements	40,000 00	39,367 73	*a* 632 27	
115	V-74	Midland—Harbour repairs and improvements	55,000 00	31,213 91	*d f* 23,786 09	
115	V-74	Oshawa—Harbour improvements	40,000 00	38,873 04	*a* 1,126 96	
115	V-75	Owen Sound—Harbour improvements	60,000 00	47,822 30	*f* 12,177 70	
349, 115	V-75	Port Arthur—Harbour improvements	198,000 00	123,534 25	*d* 74,465 75	
115	V-75	Port Colborne—Repairs to breakwaters	24,000 00	16,747 04	*f* 7,252 96	
349	.....	Port Credit—Harbour improvements	20,000 00	.....	*b* 20,000 00	
115	V-75	Port Hope—Harbour improvements	15,000 00	14,413 32	*a* 586 68	
115	V-75	Providence Bay—Harbour improvements	15,000 00	13,144 13	*f* 1,855 87	
115	V-75	Rondeau—Repairs to West Pier	11,000 00	10,226 46	*a* 773 54	
115	V-75	Saugeen River—Dredging	18,000 00	17,512 79	*a* 487 21	
115	V-75	Sault Ste. Marie—Dredging	15,800 00	14,250 09	*f* 1,549 91	
115	V-75	Thames River Mouth—Repairs to Lighthouse wharf	14,000 00	12,717 60	*f* 1,282 40	
349	V-75	Thessalon—Breakwater	8,500 00	7,497 85	*f* 1,002 15	
115	V-75	Toronto—Maintenance of Eastern channel	15,000 00	9,192 31	*f* 5,807 69	
115	V-75	Wallaceburg—Extension to wharf and warehouse	5,000 00	4,924 31	*a* 75 69	
349	V-75	Windsor—Warehouse extension	60,000 00	15,006 05	*d* 44,993 95	
			1,281,100 00	*838,543 70*	*442,556 30*	

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		HARBOURS AND RIVERS—*Con.* PORTS ET RIVIÈRES—*Suite*				
		Manitoba—				
116	V-77	Grand Rapids—Wharf	$ 4,500 00	$ 4,293 09	*a* $ 206 91	
116	V-77	Harbours and Rivers Generally—For maintenance of services	40,000 00	29,534 86	*e* 10,465 14	
350	V-77	Red River—Repairs to jetties and Wharf reconstruction	28,000 00	17,434 92	*d* 10,565 08	
116	V-77	Silver Bay—Wharf	5,000 00	4,986 27	*a* 13 73	
			77,500 00	*56,249 14*	*21,250 86*	
		Saskatchewan, Alberta and North-west Territories—Saskatchewan, Alberta et Territoires du Nord-Ouest				
117	V-77	Cowan River—Replacement of dam	21,500 00	11,039 48	*d* 10,460 52	
117	V-77	Fort Chipewyan—Wharf replacement	7,000 00	6,885 35	*a* 114 65	
351	V-77	Fort Fitzgerald, Alta.—Wharf	13,000 00	12,145 04	*a* 854 96	
117	V-77	Harbours and Rivers Generally—For maintenance of services	15,000 00	4,392 47	*e* 10,607 53	
117	V-77	Prince Albert—Reconstruction of retaining wall	21,000 00	12,162 00	*f* 8,838 00	
			77,500 00	*46,624 54*	*30,875 66*	
		British Columbia — Colombie Britannique				
118	V-78	Esquimalt—R.C.N. Barracks and H.M.C. Dockyard—New buildings, repairs and improvements	91,000 00	42,219 59	*d* 48,780 41	
352	V-78	Fraser River—Contribution towards protection work at Rosedale, B.C.	3,500 00	2,014 50	*f* 1,485 50	
118	V-78	Fraser River—North Arm—Extension to jetty	31,000 00	5,909 10	*d* 25,090 90	
352	V-78	Fraser River—North Arm—Dredging	30,000 00	26,832 33	*f* 3,167 67	
118	V-78	Fraser River (Sapperton)—Construction of Dyke No. 1	18,000 00	12,160 18	*f* 5,839 82	
118	V-78	Fraser River—Contribution towards protection work near Agassiz, B.C., the Provincial Government to contribute a like amount	5,250 00	4,521 58	*f* 728 42	
118	V-78	Fraser, Skeena and Naas Rivers—Operation and maintenance of snagboats	35,000 00	34,140 18	*a* 859 82	
118	V-78	Harbours and Rivers Generally—For maintenance of services	100,000 00	89,602 21	*e j* 10,397 79	

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		HARBOURS AND RIVERS–*Conc.* PORTS ET RIVIÈRES–*Fin*				
		British Columbia–*Conc.* — Colombie Britannique–*Fin*				
352, 118	V–78	Port Alberni Assembly Wharf—Replacement of crane	$ 28,000 00	$ 26,582 62	*a* $ 1,417 38	
118	V–78	Trail—Extension of retaining wall	10,000 00	10,000 00		
			351,750 00	*253,982 29*	*97,767 71*	
		Yukon—				
119	V–79	Stewart and Yukon Rivers—Improvements	15,000 00	14,570 39	*a* 429 61	
		Generally — En général				
120	V–79	Harbours and Rivers Generally—For maintenance of services	25,000 00	24,775 86	*a* 224 14	
		DREDGING — DRAGAGE				
121	V–80	Maritime Provinces	300,000 00	221,010 69	*e j* 78,989 31	
121	V–80	Ontario and Quebec	320,000 00	224,955 09	*e j* 95,044 91	
121	V–80	Manitoba, Saskatchewan and Alberta	50,000 00	48,962 68	*a* 1,037 32	
353, 121	V–80	British Columbia	185,000 00	171,475 50	*e* 13,524 50	
			855,000 00	*666,403 96*	*188,596 04*	
		ROADS AND BRIDGES ROUTES ET PONTS				
122	V–83	Burlington Channel Bridge—Maintenance and Repairs	15,000 00	12,627 30	*a* 2,372 70	
122	V–83	Dominion Roads and Bridges—Generally	5,000 00	4,412 48	*a* 587 52	
122	V–83	Great Bear River Rapids—Improvement of portage road and dock	6,000 00	5,805 03	*a* 194 97	
122	V–83	Kingston—Wharfs and bridges—Maintenance and repairs	18,000 00	15,258 98	*f* 2,741 02	
122	V–84	Ottawa—Maintenance and repairs to bridges and approaches	8,400 00	7,441 89	*d* 958 11	
122	V–84	Perley Bridge over Ottawa River at Hawkesbury	5,200 00	3,022 57	*d e* 2,177 43	
			57,600 00	*48,568 25*	*9,031 75*	

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		TELEGRAPH AND TELEPHONE LINES TÉLÉGRAPHES ET TÉLÉPHONES				
		Quebec—				
123	V-84	Reconstruction of North Shore St. Lawrence Telegraph System from Shelter Bay eastward.....	$ 10,000 00	$ 9,918 10	*a* $ 81 90	
		Saskatchewan and Alberta—				
124	V-84	Saskatchewan and Alberta Telegraph and Telephone Lines—Repairs and improvements.....	10,000 00	8,898 83	*a* 1,101 17	
354	V-84	Telephone Line from Athabaska to Mirror Landing.....	9,250 00	8,619 81	*a* 630 19	
		British Columbia — Colombie Britannique				
125	V-84	British Columbia Northern District—Repairs and improvements.....	4,000 00	3,745 07	*a* 254 93	
125	V-84	British Columbia Vancouver Island District—Repairs and improvements.....	8,000 00	7,837 34	*a* 162 66	
355	V-84	Pouce Coupe—Telephone exchange	4,000 00	3,998 51	*a* 1 49	
125	V-84	Telephone Line from Pouce Coupe, B.C., to Bonanza, Alta.....	4,000 00	3,521 38	*a* 478 62	
125	V-84	Telephone Line from Pouce Coupe to Gundy.....	1,500 00	1,478 41	*a* 21 59	
355	V-84	Telephone Line from 93 Mile House to Lorne Butte.....	1,200 00	1,097 41	*a* 102 59	
		Yukon—				
126	V-84	Yukon Telegraph System—Repairs and improvements.....	15,000 00	11,506 77	*f* 3,493 23	
			66,950 00	*60,621 63*	*6,328 37*	
		MISCELLANEOUS — DIVERS				
127	V-85	Architectural Branch—Salaries of Architects, Clerks of Works, Inspectors, Draftsmen, Clerks and Messengers of outside service.....	66,000 00	66,000 00		
127	V-85	Engineering Branch—Salaries of Engineers, Clerks, etc., of outside service.....	365,000 00	365,000 00		
127	V-85	Inspection Boats—Maintenance and operation.....	10,000 00	9,150 53	*a* 849 47	
127	V-85	Water storage dams on Ottawa River and tributaries—Maintenance and operation.....	33,900 00	23,676 17	*a f* 10,223 83	
356, 127	V-85	National Gallery of Canada.....	73,000 00	73,000 00		
127	.....	National Monument on Connaught Place.....	100,000 00	.....	*b* 100,000 00	

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		MISCELLANEOUS- *Conc.* — DIVERS–*Fin*				
127	V-85	Surveys and Inspections.....	$ 65,000 00	$ 60,176 09	*a* $ 4,823 91	
127	V-85	Miscellaneous works not otherwise provided for, not more than $3,000 to be expended upon any one work.	50,000 00	47,970 48	*a* 2,029 52	
			762,900 00	*644,973 27*	*117,926 73*	
		Vote 127 — Balance of expenditure for works already authorized, provided amount for any one work does not exceed $200.....	5,000 00	.....	3,217 23	-$1,782 77
		UNDER STATUTE — STATUTAIRE				
		Docks — Bassins				
Statute	V-91	Burrard Dry Dock (North Vancouver, B.C.).....	112,500 00	112,500 00		
Statute	V-90	Montreal Floating Dock.....	105,000 00	105,000 00		
Statute	V-91	Port Arthur Dry Dock.....	2,100 00	2,100 00		
Statute	V-91	Prince Rupert Floating Dock.....	76,970 88	76,970 88		
Statute	V-90	St. John Dry Dock.....	247,500 00	247,500 00		
Statute	V-91	Exchequer Court Awards.....	16,246 83	16,246 83		
			560,317 71	*560,317 71*		
			16,492,517 71	11,718,876 85	4,773,640 86	
		CHARGEABLE TO COLLECTION OF REVENUE — IMPUTABLES SUR LES REVENUS PERÇUS				
		GRAVING DOCKS BASSINS DE RADOUB				
271	V-91	Champlain Graving Dock.....	75,000 00	58,095 90	*i* 16,904 10	
271	V-92	Esquimalt Graving Dock.....	69,800 00	69,800 00		
271	V-91	Lorne Graving Dock.....	36,900 00	29,183 25	*i* 7,716 75	
271	V-92	Selkirk — Repair slip.....	3,000 00	2,267 58	*a* 732 42	
		TELEGRAPH AND TELEPHONE LINES — TÉLÉGRAPHES ET TÉLÉPHONES				
272	V-93	Land and Cable Telegraph Lines, Lower St. Lawrence and Maritime Provinces, including working expenses of vessels for cable service..	132,000 00	132,000 00		

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		TELEGRAPH AND TELEPHONE LINES–*Conc.* — TÉLÉGRAPHES ET TÉLÉPHONES–*Fin*				
272	V-93	Alberta and Saskatchewan	$ 84,500 00	$ 84,500 00		
272	V-93	British Columbia — Northern District	59,000 00	58,209 58	*a* $ 790 42	
272	V-93	British Columbia — Vancouver Island District	88,000 00	88,000 00		
272	V-93	Yukon System — Main Line	108,000 00	104,040 77	*a* 3,959 23	
272	V-99	Telegraph and Telephone Services, Generally	6,000 00	5,613 30	*a* 386 70	
			662,200 00	631,710 38	30,489 62	
		UNEMPLOYMENT RELIEF SECOURS AUX CHÔMEURS				
Statute	V-100	The Relief Act, 1935	16,811 94	16,811 94		
		MISCELLANEOUS — DIVERS				
226	V-100	Unforeseen Expenses	973 10	973 10		
300	V-100	To provide for the expenses in connection with the death of His Late Majesty, King George the Fifth	4,195 53	4,191 76	*a* 3 77	
406, 266	V-100	To provide, subject to the approval of the Treasury Board, for salaries, reclassifications and increases	27,060 15	27,060 15		
Statute	V-101	Salary Deduction (Continuance) Act, 1935, 25-26 Geo. V., Chap. 26	56,535 43	56,535 43		
Statute	V-101	Gratuities, C.S. Act, Chap. 22, Sec. 56, R.S.C. 1927	2,561 66	2,561 66		
			91,325 87	91,322 10	3 77	

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		PUBLIC BUILDINGS ÉDIFICES PUBLICS				
		Nova Scotia — Nouvelle-Écosse				
2	V-102	Amherst—New Public Building (Site acquired)	$ 144,458 03	$ 117,929 55	$ 26,528 48	
59	V-102	Halifax—New Public Building (On Ordnance property)	496,831 32			
†		Allocated from Item 10, S.P.W.C. Act, 1935	636,700 00	350,472 11	783,059 21	
82	V-102	Kentville—Building for Division of Horticulture	25,000 00			
†		Allocated from Item 10, S.P.W.C. Act, 1935	15,257 00	38,307 60	1,949 40	
			1,318,246 35	*506,709 26*	*811,537 09*	
		New Brunswick — Nouveau-Brunswick				
23	V-102	Centreville—Customs Building on boundary	4,996 67			
†		Allocated from Item 10, S.P.W.C. Act, 1935	11,000 00	3,875 34	12,121 33	
32	V-102	Dalhousie—Post Office	21,018 46	10,070 95	10,947 51	
49	V-102	Fredericton—Experimental Farm —New Dormitory	14,192 48	13,805 49	386 99	
51	V-102	Gagetown—Public Building	9,600 00			
†		Allocated from Item 10, S.P.W.C. Act, 1935	4,000 00	11,218 69	2,381 31	
92	V-102	McAdam—Public Building	5,690 22	414 18	5,276 04	
98	V-102	Moncton—Public Building (Site acquired)	501,061 15	475,023 23	26,037 92	
156	V-102	St. Stephen—Building for Customs and Immigration purposes	74,992 98			
†		Allocated from Item 10, S.P.W.C. Act, 1935	100,000 00	38,597 77	136,395 21	
			746,551 96	*553,005 65*	*193,546 31*	

* The numbers under this heading correspond to the items in Schedule "A" to the Public Works Construction Act, 1934 (unexpended balances), and † refers to amounts allocated from Item 10, Public Works Construction Act, 1935 —— Ces chiffres sont ceux des item donnés dans l'Annexe "A" faisant suite à la loi de 1934 (balances inemployées) et la † indique les montants imputés à l'item 10 de la Loi sur la construction d'ouvrages publics, 1935.

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		PUBLIC BUILDINGS–*Con.* ÉDIFICES PUBLICS–*Suite*				
		Quebec — Québec				
8	V-103	Berthierville—Public Building....	$ 35,922 20			
†		Allocated from Item 10, S.P.W.C. Act, 1935.....	3,000 00	$ 36,913 45	$ 2,008 75	
13	V-103	Brownsburg—Public Building	24,998 16			
†		Allocated from Item 10, S.P.W.C. Act, 1935.....	1,500 00	16,608 98	9,889 18	
7	V-102	Beauport—Public Building (Site acquired).....	19,960 95	19,527 79	433 16	
20	V-103	Cantic—Building for Immigration and Customs purposes.....	21,675 47			
†		Allocated from Item 10, S.P.W.C. Act, 1935.....	3,300 00	9,404 70	15,570 77	
42	V-103	Farnham—Public Building.....	57,971 20			
†		Allocated from Item 10, S.P.W.C. Act, 1935.....	6,500 00	1,228 18	63,243 02	
86	V-103	Lacolle—Building for Immigration and Customs purposes.....	23,419 23			
†		Allocated from Item 10, S.P.W.C. Act, 1935.....	6,000 00	26,530 69	2,888 54	
101	V-103	Montreal—Public Building Addition (Site acquired).....	1,999,550 85	1,182,875 58	816,675 27	
102	V-103	Montreal—Notre Dame de Grace Postal Station (Site acquired)...	60,349 32			
†		Allocated from Item 10, S.P.W.C. Act, 1935.....	15,000 00	74,517 80	831 52	
103	V-103	Montreal Postal Terminal Building (Site acquired).....	1,635,408 37			
†		Allocated from Item 10, S.P.W.C. Act, 1935.....	100,000 00	1,324,081 08	411,327 29	
148	V-103	Rouyn—Public Building.....	58,998 17	40,037 39	18,960 78	
154	V-103	St. Joseph d'Alma—Public Building (Site acquired).....	26,281 85			
†		Allocated from Item 10, S.P.W.C. Act, 1935.....	4,000 00	28,087 62	2,194 23	

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		PUBLIC BUILDINGS–*Con.* ÉDIFICES PUBLICS–*Suite*				
		Quebec–*Conc.* — Québec–*Fin*				
172	V–103	Valois—Public Building	$ 20,370 80	$ 15,413 13	$ 14,957 67	
†		Allocated from Item 10, S.P.W.C. Act, 1935	10,000 00			
			4,134,206 57	*2,775,226 39*	*1,358,980 18*	
		Ontario—				
10	.....	Blackwell—Onion warehouse	14,238 18	.....	14,238 18	
16	V–103	Burks Falls—Public Building (Site acquired)	24,994,82	25,996 16	1,498 66	
†		Allocated from Item 10, S.P.W.C. Act, 1935	2,500 00			
29	V–103	Cobalt—Public Building	53,000 00	33 28	52,966 72	
30	V–103	Cochrane—Public Building	53,959 36	10,274 43	50,884 93	
†		Allocated from Item 10, S.P.W.C. Act, 1935	7,200 00			
45	V–104	Fort William—Public Building (Site acquired)	309,732 34	201,932 05	107,800 29	
52	V–104	Galt—New Public Building	128,480 93	112,493 90	27,987 03	
†		Allocated from Item 10, S.P.W.C. Act, 1935	12,000 00			
54	V–104	Georgetown—Public Building (Site acquired)	49,948 47	47,330 03	2,618 44	
57	V–104	Guelph—New Public Building	199,153 85	171,330 35	27,823 50	
58	.....	Guelph—Public Building—Installation of Elevator	15,000 00	.....	15,000 00	
72	V–104	Hamilton—Public Building (Site acquired)	1,699,449 11	1,294,783 74	514,665 37	
†		Allocated from Item 10, S.P.W.C. Act, 1935	110,000 00			
90	V–104	London—Public Building	1,452,930 54	905,533 46	547,397 08	
111	V–104	New Toronto—Public Building	68,009 85	79,089 58	8,920 27	
†		Allocated from Item 10, S.P.W.C. Act, 1935	20,000 00			
117	V–104	Ottawa—Postal Terminal Building	352,624 49	516,909 10	340,715 39	
†		Allocated from Item 10, S.P.W.C. Act, 1935	505,000 00			

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		PUBLIC BUILDINGS–*Con.* ÉDIFICES PUBLICS–*Suite*				
		Ontario–*Conc.* — *Fin*				
164	V-104	Thorold—Public Building (Site acquired)	$ 24,948 40	$ 40,949 70	$ 4,498 70	
†		Allocated from Item 10, S.P.W.C. Act, 1935	20,500 00			
168	V-104	Toronto—Customs Building Addition (Site acquired)	566,225 13	544,519 29	91,705 84	
†		Allocated from Item 10, S.P.W.C. Act, 1935	70,000 00			
169	V-104	Toronto—New Postal Station "D"	69,217 44	141,984 72	1,232 72	
†		Allocated from Item 10, S.P.W.C. Act, 1935	74,000 00			
178	V-105	Wallaceburg—Public Building (Site acquired)	18,386 06	22,021 30	764 76	
†		Allocated from Item 10, S.P.W.C. Act, 1935	4,400 00			
179	V-105	Weston—Public Building	33,572 54	39,172 26	2,400 28	
†		Allocated from Item 10, S.P.W.C. Act, 1935	8,000 00			
			5,967,471 51	*4,154,353 35*	*1,813,118 16*	
		Manitoba—				
11	V-105	Boissevain—Public Building (Site acquired)	19,875 00	22,241 13	1,133 87	
†		Allocated from Item 10, S.P.W.C. Act, 1935	3,500 00			
40	V-105	Elmwood—Public Building (Site acquired)	44,655 74	25,215 01	19,440 73	
73	V-105	Hamiota—Public Building	14,528 12	10,733 80	3,794 32	
114	V-105	Norwood Grove—Public Building.	21,070 86	17,094 94	3,975 92	
181	V-105	Winnipeg—New Public Building...	1,289,480 89	1,326,481 23	197,999 66	
†		Allocated from Item 10, S.P.W.C. Act, 1935	235,000 00			
182	V-105	Winnipeg—Extension Deer Lodge Hospital	41,474 92	23,574 08	17,900 84	

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		PUBLIC BUILDINGS–*Con.* ÉDIFICES PUBLICS–*Suite*				
		Manitoba–*Conc.* — *Fin*				
183	V–105	Winnipeg—Post Office Addition (Site acquired)	$ 254,768 89			
†		Allocated from Item 10, S.P.W.C. Act, 1935	50,000 00	$255,452 06	$ 49,316 83	
			1,974,354 42	*1,680,792 25*	*293,562 17*	
		Saskatchewan—				
145	V–105	Regina—New Public Building (Site acquired)	397,840 18			
†		Allocated from Item 10, S.P.W.C. Act, 1935	120,000 00	120,558 20	397,281 98	
			517,840 18	*120,558 20*	*397,281 98*	
		Alberta—				
39	V–105	Edmonton—Royal Canadian Mounted Police Barracks	196,392 56			
†		Allocated from Item 10, S.P.W.C. Act, 1935	75,000 00	268,535 92	2,856 64	
			271,392 56	*268,535 92*	*2,856 64*	
		British Columbia — Colombie Britannique				
77	V–106	Huntingdon—Building for Immigration and Customs purposes	4,924 82			
†		Allocated from Item 10, S.P.W.C. Act, 1935	15,500 00	15,536 44	7,388 38	
		Allocated from General Item 1934 Act	2,500 00			
126	V–106	Pacific Highway—Building for Customs and Immigration purposes (Site acquired)	30,000 00			
†		Allocated from Item 10, S.P.W.C. Act, 1935	17,000 00	35,780 06	11,219 94	
173	V–106	Vancouver—Public Building (Site acquired)	998,833 70			
†		Allocated from Item 10, S.P.W.C. Act, 1935	493,000 00	559,863 48	931,970 22	

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		PUBLIC BUILDINGS–*Conc.* ÉDIFICES PUBLICS–*Fin*				
		British Columbia–*Conc.* — Colombie Britannique–*Fin*				
176	V-106	Victoria—Public Building and warehouse for Marine Department	$ 91,883 02	$ 61,178 41	$ 30,704 61	
177	V-106	Victoria—Little Saanich Observatory—Improvements	8,165 00	7,940 00	225 00	
			1,661,806 54	*680,298 39*	*981,508 15*	
		Generally — En général				
118	V-106	Ottawa—Central Experimental Farm	184,872 33	155,174 26	29,698 07	
119	V-106	Ottawa—Central Heating Plant—Improvements	157 58	3 09	154 49	
120	V-106	Ottawa—Record Storage Building	399,962 90			
†		Allocated from Item 10, S.P.W.C. Act, 1935	50,000 00	9,668 69	440,294 21	
121	V-106	Ottawa—Royal Canadian Mounted Police Building (Site acquired)	1,268,337 33			
†		Allocated from Item 10, S.P.W.C. Act, 1935	250,000 00	931,569 33	586,768 00	
122	V-106	Ottawa—Royal Canadian Mint—New refineries	437,271 73			
†		Allocated from Item 10, S.P.W.C. Act, 1935	6,482 37	406,089 36	37,664 74	
135	V-106	Public Buildings Generally—Improvements, additions, fittings, etc	386,808 63	353,791 17	33,017 46	
			2,983,892 87	*1,856,295 90*	*1,127,596 97*	
		HARBOURS AND RIVERS PORTS ET RIVIÈRES				
		Nova Scotia—Nouvelle-Écosse				
14	V-109	Brooklyn—Breakwater extension	74,787 51	67,872 67	6,914 84	
15	.....	Brooklyn—Dredging	10 43	.....	10 43	
27	V-109	Cheticamp—Dredging	42,479 08	35,370 52	7,108 56	
35	.....	Digby—Breakwater	786 28	.....	786 28	

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		HARBOURS AND RIVERS–*Con.* PORTS ET RIVIÈRES–*Suite*				
		Nova Scotia–*Conc.* — Nouvelle-Écosse–*Fin*				
36	V–109	Dingwall—Dredging	$ 33,902 64			
†		Allocated from Item 10, S.P.W.C. Act, 1935	18,000 00	$ 50,678 32	$ 1,224 32	
38	V–109	East River—Dredging	11,458 13	7,136 37	4,321 76	
60	V–109	Halifax—Repairs to wharfs and replacement of machine shop at R.C.N. Barracks and H.M.C. Dockyards	87,131 78			
†		Allocated from Item 10, S.P.W.C. Act, 1935	4,000 00	91,173 14		
		Allocated from General Item 1934 Act	41 36			
74	V–109	Hantsport—To complete siding to wharf	96 68			
†		Allocated from Item 10, S.P.W.C. Act, 1935	2,200 00	1,292 78	1,003 90	
89	.....	Lockeport—Breakwater extension	21,887 57	.....	21,887 57	
91	V–109	Lunenburg—Dredging	4,142 00			
†		Allocated from Item 10, S.P.W.C. Act 1935	3,000 00	7,142 00		
93	V–109	Marie Joseph—Wharf	1,947 82			
†		Allocated from Item 10, S.P.W.C. Act, 1935	250 00	2,071 11	126 71	
94	V–109	Malagash—Wharf extension	23,634 74			
†		Allocated from Item 10, S.P.W.C. Act, 1935	2,000 00	20,236 66	5,398 08	
96	V–109	Margaree Harbour—Improvements	7,016 19			
		Allocated from General Item 1934 Act	650 00	7,642 76	23 43	
113	.....	North West Cove (Tancook)—Breakwater extension	2,006 36	.....	2,006 36	
136	V–109	Pugwash—Wharf extension	50,000 00			
†		Allocated from Item 10, S.P.W.C. Act, 1935	5,000 00	36,827 98	18,172 02	
163	.....	Sydney—Warehouse extension	1,098 47	.....	1,098 47	
			397,527 04	*327,444 31*	*70,082 73*	

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		HARBOURS AND RIVERS–*Con.* PORTS ET RIVIÈRES–*Suite*				
		New Brunswick — Nouveau-Brunswick				
19	V–110	Campbellton—Wharf repairs.....	$ 743 73	$ 741 91	$ 1 82	
41	V–110	Escuminac—Breakwater extension.	30,430 79	13,693 54	16,737 25	
50	V–110	Fredericton—To take over and reconstruct city wharf.....	4,889 66	14,415 78		
†		Allocated from Item 10, S.P.W.C. Act, 1935.....	9,526 12			
95	V–110	Malloch's Beach—Breakwater.....	27,371 10	26,547 62	823 48	
128	V–110	Pointe du Chêne—Dredging.....	10,172 80	11,685 82	3,486 98	
†		Allocated from Item 10, S.P.W.C. Act, 1935.....	5,000 00			
160	V–110	Shippigan—Wharf extension and repairs.....	18,235 59	16,352 99	1,882 60	
150	V–110	St. Andrews—Wharf repairs.....	13,893 32	10,633 46	3,259 86	
152	V–110	St. George—Dredging.....	9,962 22	4,292 80	5,669 42	
			130,225 33	*98,363 92*	*31,861 41*	
		Prince Edward Island—Île du Prince-Édouard				
99	V–110	Montague River—Dredging.....	36,845 34	31,270 16	5,575 18	
162	V–110	Summerside—To take over a further section of C.N.R. wharf and repair same.....	7,210 97	8,225 56	1,785 41	
†		Allocated from Item 10, S.P.W.C. Act, 1935.....	2,800 00			
			46,856 31	*39,495 72*	*7,360 59*	
		Quebec—Québec				
21	V–110	Cap aux Meules, M.I.—Wharf reconstruction and improvements.	60,618 52	1,415 82	72,202 70	
†		Allocated from Item 10, S.P.W.C. Act, 1935.....	13,000 00			
22	V–110	Cap de la Madeleine—Wharf repairs.....	1,266 94	705 79	561 15	
24	.....	Champlain and Lorne Dry Docks —Repairs to buildings, caisson house, hose tower and concrete masonry.....	1 92	.....	1 92	

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		HARBOURS AND RIVERS–*Con.* PORTS ET RIVIÈRES–*Suite*				
		Quebec-*Conc.* — Québec-*Fin*				
25	V-110	Champlain Dry Dock—Keel blocks	$ 8,396 98	$ 2,036 83	$ 6,360 15	
43	V-110	Father Point—Wharf reconstruction	17,330 10	16,164 64	1,165 46	
56	V-110	Grande Rivière—Harbour repairs and improvements	43,905 44			
†		Allocated from Item 10, S.P.W.C. Act, 1935	14,300 00	51,953 20	6,252 24	
127	V-110	Pointe au Pic (Murray Bay)—Wharf extension	155,636 94	130,052 17	25,584 77	
131	.....	Port Daniel East—Wharf reinforcement	2,581 88	.....	2,581 88	
146	.....	Rimouski—Wharf extension	19,897 77	.....	19,897 77	
147	V-110	Rivière Ouelle—Wharf reconstruction	14,383 02			
†		Allocated from Item 10, S.P.W.C. Act, 1935	30,000 00	14,668 75	29,714 27	
157	.....	Saguenay River—Dredging near Chicoutimi	2,054 82	.....	2,054 82	
149	V-110	Sorel—Repairs to wharf	96,497 26	66,953 16	29,544 10	
155	V-110	St. Lambert—Retaining wall	11,510 00	11,079 75	430 25	
			491,381 59	*295,030 11*	*196,351 48*	
		Ontario—				
6	.....	Barrie—Reconstruction of Bayfield St. Wharf	2,808 25	.....	2,808 25	
17	.....	Burlington Channel—Reconstruction of pier	7,685 44	.....	7,685 44	
31	.....	Collingwood—Reconstruction of old C.N.R. Dock	25,504 29	.....	25,504 29	
53	V-111	Gananoque—Wharf and dredging	1,793 88			
†		Allocated from Item 10, S.P.W.C. Act, 1935	4,000 00	4,781 68	1,012 20	
81	V-111	Keewatin—Wharf reconstruction	11,401 69			
†		Allocated from Item 10, S.P.W.C. Act, 1935	3,500 00	12,974 16	1,927 53	
83	.....	Kingston—Paving La Salle Causeway	3,569 64	.....	3,569 64	

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		HARBOURS AND RIVERS–*Con.* PORTS ET RIVIÈRES–*Suite*				
		Ontario–*Conc. — Fin*				
85	.....	Kincardine—Reconstruction of north wall	$ 4,599 60	.....	$ 4,599 60	
97	V-111	Midland Pier "C", retaining wall "F" and floats	27,183 78	$ 6,116 03	21,067 75	
116	V-111	Oshawa—Harbour improvements	5,983 23	5,493 36	489 87	
125	V-111	Owen Sound—Harbour improvements	5,023 09	4,238 19	784 90	
129	V-111	Port Arthur—Repair and complete section of breakwater	146,907 19	146,667 38	239 81	
130	.....	Port Burwell—Reconstruction of west wall	5,116 30	.....	5,116 30	
133	.....	Port Hope—Wharf extension	6,333 57	.....	6,333 57	
134	.....	Port Stanley—Repairs to harbour works	38 09	.....	38 09	
161	V-111	South Bay Mouth—Wharf	11,347 00	10,358 55	988 45	
170	V-111	Toronto—Completion of ship channel walls	219,952 10			
†		Allocated from Item 10, S.P.W.C. Act, 1935	10,000 00	108,443 47	121,508 63	
171	V-111	Toronto—New dock at marginal way	545,059 56	377,140 08	167,919 48	
			1,047,806 70	*676,212 90*	*371,593 80*	
		Manitoba—				
4	V-111	Assiniboine River—Dyking and repairing present dykes	128 35			
†		Allocated from Item 10, S.P.W.C. Act, 1935	35,000 00	28,746 06	6,382 29	
76	V-111	Hnausa—Breakwater	5,790 38	292 14	5,498 24	
151	V-111	St. Andrews Lock and Dam—Reconstruction of spare lock gates	4,234 00	4,234 00		
184	V-111	Winnipeg Beach—Rebuilding breakwater	8,176 91	50 54	8,126 37	
			53,329 64	*33,322 74*	*20,006 90*	
		Saskatchewan, Alberta and Northwest Territories — Saskatchewan, Alberta et Territoires du Nord-Ouest				
12	V-111	Bow River—Retaining wall	89,511 60	87,034 05	2,477 55	

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		HARBOURS AND RIVERS–*Conc.* PORTS ET RIVIÈRES–*Fin*				
		British Columbia — Colombie Britannique				
47	V–111	Fraser River—Improvements.....	$ 294,868 85	$ 86,776 99	$ 208,091 86	
48	.....	Fraser River (North Arm)—Dredging.....	97 94	.....	97 94	
110	V–111	Nanaimo—Assembly wharf.....	164,389 24	194,133 58	30,255 66	
†		Allocated from Item 10, S.P.W.C. Act, 1935.....	60,000 00			
175	.....	Vancouver—Stanley Park—Bank protection.....	176 53	.....	176 53	
			519,532 56	*280,910 57*	*238,621 99*	
		Generally — En général				
75	V–112	Harbours and Rivers Generally—Improvements, maintenance of services, repairs and additions..	970,156 39	862,703 14	107,453 25	
		BRIDGES — PONTS				
		Manitoba—				
159	V–117	Selkirk—Bridge over Red River..	234,456 13	172,151 50	87,304 63	
†		Allocated from Item 10, S.P.W.C. Act, 1935.....	25,000 00			
		Saskatchewan—				
124	V–117	Outlook—Bridge across the South Saskatchewan River.....	240,479 33	162,399 78	158,079 55	
†		Allocated from Item 10, S.P.W.C. Act, 1935.....	80,000 00			
			579,935 46	*334,551 28*	*245,384 18*	
		TELEGRAPH AND TELEPHONE LINES TÉLÉGRAPHES ET TÉLÉPHONES				
		Quebec — Québec				
112	.....	North Shore St. Lawrence—Construction, Telegraph System from Pentecoste eastward.....	37 93	.....	37 93	

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		TELEGRAPH AND TELEPHONE LINES–*Conc.* — TÉLÉGRAPHES ET TÉLÉPHONES –*Fin*				
		Alberta—				
80	.....	Keg River to Carcajou—Telephone line	$ 378 83	.....	$ 378 83	
		British Columbia — Colombie Britannique				
3	.....	Arras to Fellers Heights—Telephone line	1,807 31	.....	1,807 31	
34	.....	Dawson Creek—Installation of telephone exchange	9 40	.....	9 40	
46	.....	Fort St. John to Cecil Lake—Telephone line	457 94	.....	457 94	
88	.....	Lillooet—Bridge River—Telegraph line	37 38	.....	37 38	
143	.....	Quesnel-Barkerville Telegraph line, B.C.—Reconstruction	22 91	.....	22 91	
185	.....	Yukon Telegraph System—Shifting line between 8th and 9th cabins and replacing bridges across Big and Little Cottonwood Creeks	931 90	.....	931 90	
			3,683 60	.....	*3,683 60*	
78	V-117	Interior Department—To provide for the construction and development of public buildings, camp sites, etc. (Fort Louisburg, N.S., Museum building and caretakers' quarters, O.C.P.C. 1347 dated May 28, 1935)	46,092 00	$ 44,938 38	1,153 62	
		GENERAL — EN GÉNÉRAL				
		To supplement where necessary specific amounts hereinbefore provided, upon the authority of the Governor in Council	6,566 24	.....	6,566 24	
			23,958,367 42	15,675,782 43	8,282,584 99	

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7	V–118	Tunnel at Western Entrance Toronto Harbour	$1,000,000 00	$ 3,945 64	$ 996,054 36	
9	V–118	Harbours and Rivers Generally	2,500,000 00	1,664,071 48	835,928 52	
10	V–118	Alterations, Improvements and Additions to Public Buildings, and to supplement where necessary, upon the authority of the Governor in Council specific amounts provided in the Schedule to The Public Works Construction Act, 1934	498,084 51	403,023 88	95,060 63	
13	V–118	Bridge at Ceepee, Saskatchewan	225,000 00	102,123 18	122,876 82	
8	V–118	Buildings and Improvements, Department of Agriculture, O.C.P.C. 3350 October 22, 1935 and O.C.P.C. 184 January 24, 1936	256,000 00	8,757 29	247,242 71	
11	V–118	Interior Department—To provide for the construction and development of public buildings, etc., to provide for the development of historic sites including buildings, repairs and restorations, etc. (Fort Beausejour, N.B.—Construction of Museum Building, O.C.P.C. 1773 June 29, 1935)	21,243 10	20,702 62	540 48	
			4,500,327 61	2,202,624 09	2,297,703 52	
Vote — Crédits		CHARGEABLE TO CAPITAL IMPUTABLES AU CAPITAL				
		PUBLIC BUILDINGS ÉDIFICES PUBLICS				
96	V–132	Tokyo, Japan—Canadian Legation	200,000 00	200,000 00		
		HARBOURS AND RIVERS PORTS ET RIVIÈRES				
97	V–132	St. John—Channel Improvements	100,000 00	45,734 32	*e* 54,265 68	
			300,000 00	245,734 32	54,265 68	
		Total	46,524,906 47	31,086,229 86	15,438,676 61	

**The numbers under this heading correspond to the items in Schedule "A" to the Supplementary Public Works Construction Act, 1935—Ces chiffres sont ceux des item de l'Annexe "A" de la Loi sur la construction d'ouvrages publics supplémentaires, 1935.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

DEPARTMENT OF PUBLIC WORKS-Con. — MINISTÈRE DES TRAVAUX PUBLICS-Suite

Details in Part V, Volume II — Détail, Partie V, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés	Grant exceeded — Crédits dépassés
		SUMMARY — SOMMAIRE				
		Consolidated Fund — Fonds consolidé—				
		Appropriation Acts — Lois des subsides	$17,120,484 78	$12,316,362 36	$4,804,122 42	
		Special Statutes — Statuts spéciaux—				
		Public Works Construction Act, 1934 — Loi sur la construction d'ouvrages publics, 1934	23,958,367 42	15,675,782 43	8,282,584 99	
		Supplementary Public Works Construction Act, 1935 — Loi sur la construction d'ouvrages publics supplémentaires, 1935	4,500,327 61	2,202,624 09	2,297,703 52	
		Sundry Acts — Lois diverses	645,726 66	645,726 66		
		Capital—				
		Appropriation Acts — Lois des subsides	300,000 00	245,734 32	54,265 68	
		(Page 10)	46,524,906 47	31,086,229 86	15,438,676 61	

‡Supplementary vote — Crédit supplémentaire.

EXPLANATION OF GRANTS NOT USED, AND GRANTS EXCEEDED —— REMARQUES SUR LES CRÉDITS NON EMPLOYÉS OU DÉPASSÉS

a. Unable to estimate more closely —— Impossibilité d'évaluer plus exactement le montant des dépenses.
b. Suspension of project —— Les travaux projetés furent suspendus.
c. Postponement of work after certain expenditures were incurred —— Les travaux furent suspendus après que certaines dépenses furent faites.
d. Work did not progress as rapidly as expected —— Les travaux ne progressèrent pas aussi rapidement que prévu.
e. Expenditure over-estimated —— Surestimation de la dépense.
f. Contracts lower than estimated; incomplete information on proposed works —— Le coût des travaux à forfait fut inférieur aux prévisions; informations incomplètes sur des travaux projetés.
g. Change in switch installation —— Changement dans les tableaux de distribution.
h. Purchase of trucks delayed —— L'achat de camions fut différé.
i. Contingent on number of vessels using the docks —— Dépend du nombre de navires utilisant les docks.
j. Works usually carried out under the general appropriation were undertaken as a part of the Public Works Construction program —— Les travaux généralement imputés aux crédits spéciaux furent effectués en vertu du programme de construction de Travaux Publics.

Certified correct —— Certifié exact,

WATSON SELLAR,
Comptroller of the Treasury —— Contrôleur du Trésor.

AUDIT NOTE —— NOTE DE VÉRIFICATION

Votes-Crédits 25 & 127—The grant provided under Vote 25 for Contingencies was exceeded by $11.83 which amount appears under Vote 127 —— Le montant prévu au crédit 25 pour les dépenses contingentes fut dépassé de $11.83 et imputé au crédit 127.

STATEMENTS BY DFPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

DEPARTMENT OF PUBLIC WORKS–Conc. — **MINISTÈRE DES TRAVAUX PUBLICS**–Fin

MISCELLANEOUS STATEMENTS —— ÉTATS DIVERS

Graving Docks, Comparative Statement of Revenue and Expenditure —— Bassins de radoub, Revenus et dépenses (Page 196).

Telegraphs, Comparative Statement of Revenue and Expenditure —— Télégraphes, revenus et dépenses (Page 196).

These accounts have been examined and audited under my direction in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931 and, subject to the appended audit note and observations in my report, I certify that in my opinion these accounts are correct.

Ces comptes ont été examinés et vérifiés sous ma direction, conformément aux dispositions de la Loi du Revenu consolidé et de la Vérification, 1931, et sous réserve de la note de vérification y faisant suite et des observations paraissant dans mon rapport, je certifie que, à ma connaissance, ils sont exacts.

GEORGES GONTHIER,
Auditor General —— Auditeur Général.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

RAILWAYS AND CANALS DEPARTMENT
MINISTÈRE DES CHEMINS DE FER ET CANAUX

Details in Part W, Volume II — Détail, partie W, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		CIVIL GOVERNMENT GOUVERNEMENT CIVIL			
Statute	W- 4	Salary of Minister	$ 9,499 92	$ 9,499 92	
26	W- 4	Salaries	163,408 00	163,408 00	
26	W- 5	Contingencies	26,500 00	24,643 23	a$ 1,856 77
			199,407 92	*197,551 15*	*1,856 77*
		RAILWAYS AND CANALS CHEMINS DE FER ET CANAUX			
		DEFICIT OF CANADIAN NATIONAL RAILWAYS DÉFICIT DES CHEMINS DE FER NATIONAUX DU CANADA			
†286	W- 5	Amount required to provide for payment to the Canadian National Railway Company of the net income deficit including profit and loss, incurred by the system during the year 1935 as certified to by the Auditors in the annual report of the Company for the year 1935, but exclusive of all non-cash items, including interest on Dominion Government advances, as further certified to by the Auditors and approved by the Minister of Railways and Canals; this payment to be applied in reduction of accountable advances made to the Company from the Consolidated Revenue Fund under authority of the Canadian National Railways Financing Act, 1935:			
		Canadian National Railways, excluding Eastern Lines	41,795,757 24	41,795,757 24	
		Eastern Lines, excluding Prince Edward Island Car Ferry and Terminals	5,265,373 20	5,265,373 20	
		P. E. Island Car Ferry and Terminals	360,334 36	360,334 36	

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

RAILWAYS AND CANALS DEPARTMENT-Con.
MINISTÈRE DES CHEMINS DE FER ET CANAUX-Suite

Details in Part W, Volume II — Détail, partie W, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		RAILWAYS AND CANALS—*Con.* CHEMINS DE FER ET CANAUX—*Suite*			
		DEFICIT OF CANADIAN NATIONAL STEAMSHIPS — DÉFICIT DES PAQUEBOTS NATIONAUX DU CANADA			
		Canadian National (West Indies) Steamships, Limited—			
293	W- 6	Amount to provide for the payment from time to time to The Canadian National (West Indies) Steamships, Limited, (hereinafter called "the Company"), of the amounts of the deficits including profits and loss but not including non-cash items and interest on Dominion Government advances, occurring during the year ending December 31st, 1935, in the operations of the company and of the vessels under the control of the company, as certified to by the auditors of the company and upon applications made by the company to the Minister of Finance and approved by the Minister of Railways and Canals, not exceeding.....	$ 316,000 00	$ 269,969 17	b$ 46,030 83
		Canadian Government Merchant Marine, Limited—			
294.....		Amount to provide for the payment from time to time to The Canadian Government Merchant Marine, Limited (hereinafter called "the Company"), of the amounts of the deficits including profit and loss but not including non-cash items and interest on Dominion Government advances, occurring during the year ending December 31st, 1935, in the operations of the company and of the vessels under the control of the company, as certified to by the auditors of the company and upon applications made by the company to the Minister of Finance and approved by the Minister of Railways and Canals, not exceeding.....	45,000 00	.....	c 45,000 00

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

RAILWAYS AND CANALS DEPARTMENT–Con.
MINISTÈRE DES CHEMINS DE FER ET CANAUX–Suite

Details in Part W, Volume II — Détail, partie W, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		RAILWAYS AND CANALS–*Con.* CHEMINS DE FER ET CANAUX–*Suite*			
		LOAN TO CANADIAN NATIONAL (WEST INDIES) STEAMSHIPS, LIMITED PRÊT À LA "CANADIAN NATIONAL (WEST INDIES) STEAMSHIPS, LIMITED"			
295		Loan to Canadian National (West Indies) Steamships, Limited, repayable on demand with interest at a rate to be fixed by the Governor in Council, upon such terms and conditions as the Governor in Council may determine and to be applied in payment of Capital expenditure in connection with vessels under the Company's control during the year ending December 31st, 1935 (revote $178,500) (Open Account—Non Active)	$ 196,000 00	$ 179,158 48	*d* $ 16,841 52
		MARITIME FREIGHT RATES ACT LOI SUR LES TAUX DU FRET DANS LES PROVINCES MARITIMES			
296	W- 6	Amount required to provide for payment from time to time during the fiscal year 1935-36 of the difference, estimated by the Board of Railway Commissioners and certified by the said Board to the Minister of Railways and Canals, as and when required by him, occurring on account of the application of the Maritime Freight Rates Act, between the tariff tolls and the normal tolls (referred to in section 9 of the said Act) on all traffic moved during 1935, under the tariffs approved, by the following companies: Canada and Gulf Terminal Railway Canadian Pacific Railway, including:— Fredericton & Grand Lake Coal & Railway Company New Brunswick Coal & Railway Company Cumberland Railway & Coal Company Dominion Atlantic Railway Maritime Coal, Railway & Power Company Sydney & Louisburg Railway Temiscouata Railway Company.....	900,000 00	696,157 91	*e* 203,842 09

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

RAILWAYS AND CANALS DEPARTMENT–Con.
MINISTÈRE DES CHEMINS DE FER ET CANAUX–Suite

Details in Part W, Volume II — Détail, partie W, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses		Grant not used — Crédits non employés
		RAILWAYS AND CANALS–*Conc.* CHEMINS DE FER ET CANAUX–*Fin*				
		MARITIME FREIGHT RATES ACT–*Conc.* LOI SUR LES TAUX DU FRET DANS LES PROVINCES MARITIMES–*Fin*				
297	W- 6	To hereby authorize and provide for the payment from time to time during the fiscal year 1935-36 to the Canadian National Railway Company of the difference (estimated by the Auditors of the said Company and certified by the said Auditors to the Minister of Railways and Canals as and when required by the said Minister) occurring on account of the application of the Maritime Freight Rates Act, between the tariff tolls and the normal tolls (upon the same basis as set out in section 9 of the said Act with respect to companies therein referred to) on all traffic moved during the year 1935, under the tariffs approved, on the Eastern Lines (as referred to in section 1 of the said Act) of the Canadian National Railways	$ 1,880,000 00 *50,758,464 80*	$ 1,652,241 41 *50,218,991 77*	*e*$	227,758 59 *539,473 03*
		CHARGEABLE TO INCOME IMPUTABLES SUR LES REVENUS				
		CANALS — CANAUX				
89	W- 7	Canals, Improvements	518,820 00	488,939 89	*a*	29,880 11
90	W- 8	Welland Ship Canal: To provide for settlement of the claims, totalling $3,025 of Messrs. Aiken, Innes & MacLachlan, in connection with contract No. 28645, entered into October 10, 1931, for construction of a Pile Dock and Turning Basin at St. Catharines	1,546 30 *520,366 30*	1,546 30 *490,486 19*		*29,880 11*
		MISCELLANEOUS — DIVERS				
336, 91	W- 8	Board of Railway Commissioners: Maintenance and Operation	228,649 00	219,653 83	*a*	8,995 17
92	W-10	Miscellaneous Services	46,000 00	42,879 69	*a*	3,120 31
93	.....	Printing and Stationery	5,000 00	.....	*f*	5,000 00
94	W-11	Surveys and Inspections, Canals	6,000 00	3,756 17	*a*	2,243 83

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

RAILWAYS AND CANALS DEPARTMENT–Con.
MINISTÈRE DES CHEMINS DE FER ET CANAUX–Suite

Details in Part W, Volume II — Détail, partie W, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses		Grant not used — Crédits non employés
		MISCELLANEOUS–*Conc.* — DIVERS–*Fin*				
95	W-11	Railway Employees' Provident Fund: To supplement pension allowances payable under provisions of the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act so as to make the minimum payment during the period January 1, 1935 to March 31, 1936, the sum of $30 per month instead of $20 per month as fixed by the said Act	$ 27,500 00	$ 27,241 29	a$	258 71
Statute	W-11	Salaries of Board of Railway Commissioners, R.S.C. 1906, Chap. 37	46,515 34	46,515 34		
Statute	W-11	Government Employees' Compensation Act, Chap. 30, R.S. 1927	218,691 04	(1)218,691 04		
			578,355 38	*558,737 36*		*19,618 02*
		CHARGEABLE TO COLLECTION OF REVENUE — IMPUTABLES SUR LES REVENUS PERÇUS				
		CANALS — CANAUX				
268	W-13	Canals, Elevators and Harbours—Operation and Maintenance	2,500,000 00	2,473,891 95	a	26,108 05
269	W-30	Lachine Canal— To provide for the settlement of the claims, totalling $8,021.66, of the Campbell Construction Company, Ltd., in connection with the contract No. 29378 dated February 7, 1934, for the repairs to the Upper Entrances of North and South Locks No. 2	3,488 89	3,488 89		
		RAILWAYS — CHEMINS DE FER				
306, 270	W-31	Hudson Bay Railway: Amount to provide for difference between expenditures for operation and maintenance and the revenues accruing from operation during the year ending March 31, 1936, not exceeding.	246,000 00	239,702 75	a	6,297 25
Statute	W-31	Exchequer Court Award	1,106 65	1,106 65		
			2,750,595 54	*2,718,190 24*		*32,405 30*
		MISCELLANEOUS — DIVERS				
255	W-31	Salaries and Expenses re St. Lawrence Ship Canal—Surveys and Investigations	20,599 00	18,810 12	a	1,788 88

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

RAILWAYS AND CANALS DEPARTMENT–Con.
MINISTÈRE DES CHEMINS DE FER ET CANAUX–Suite

Details in Part W, Volume II — Détail, partie W, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		MISCELLANEOUS–*Conc.* — DIVERS–*Fin*			
394, 264	W-32	To assist in promoting tourist business in Canada	$ 252,000 00	$ 248,061 23 *a*	$ 3,938 77
395	.....	Trent Canal: To provide for a contribution by the Department of Railways and Canals towards the cost of the construction, by the corporation of the Town of Orillia, of a dam, power-house and log slide on the Gull River	7,500 00	..... *g*	7,500 00
403	W-32	To provide for payments of interest under, and to hereby approve of the terms and conditions of Orders in Council P.C. 1462 and P.C. 1533 of June 7, 1935, respecting orders of steel rails for the Canadian National Railway Company	30,000 00	3,887 17 *h*	26,112 83
415	.....	To enable the Governor in Council for and as one of the purposes of section 9 of the Supplementary Public Works Construction Act, 1935, to authorize the Minister of Finance to make loans to the railway companies for the betterment or repair of railway equipment out of any sum authorized by subsection 4 of said section 9 to be expended for the purchase of railway equipment, any such loan to be in reduction of the sum so authorized to be expended	1 00	.....	1 00
406, 266	W- 4	To provide, subject to the approval of the Treasury Board, for salaries, reclassifications and increases	3,478 21	3,478 21	
Statute	W- 4	Salary Deduction (Continuance)Act, 1935, 25-26 Geo. V., Chap. 26	8,491 80	8,491 80	
Statute	W-32	Gratuities, C.S. Act, Chap. 22, Sec. 56, R.S.C. 1927	2,385 00	2,385 00	
			324,455 01	*285,113 53*	*39,341 48*
		MISCELLANEOUS CHARGES PAID DIRECT FROM CONSOLIDATED FUND — MONTANTS DIVERS PAYÉS À MÊME LE FONDS CONSOLIDÉ			
Statute	W-32	Canadian Government Railways Cheque No. 784 of May 3, 1918 in favour of Thomas N. Burpee, transferred to Unclaimed Cheques—Suspense Account	20 00	20 00	
Statute	W-32	To replace Provident Fund Cheque No. 1389 of July 23, 1913, in favour of Jas. N. Johnson to Mrs. Maud Jean Matheson (daughter)	32 47	32 47	

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

RAILWAYS AND CANALS DEPARTMENT-Con.
MINISTÈRE DES CHEMINS DE FER ET CANAUX-Suite

Details in Part W, Volume II — Détail, partie W, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		MISCELLANEOUS CHARGES PAID DIRECT FROM CONSOLIDATED FUND—*Con.*—MONTANTS DIVERS PAYÉS À MÊME LE FONDS CONSOLIDÉ—*Fin*			
Statute	W-32	J. B. Levesque, claims for services against Atlantic and Lake Superior Railway Co.	$ 58 97	$ 58 97	
Statute	W-32	Railway Grade Crossing Fund, 1919-20 Geo. V., Chap. 54	127,719 46	(3)127,719 46	
			127,850 90	*127,850 90*	
Statute *Schedule "A"		PUBLIC WORKS CONSTRUCTION ACT, 1934 (UNEXPENDED BALANCES) — LOI SUR LA CONSTRUCTION D'OUVRAGES PUBLICS, 1934 (BALANCES INEMPLOYÉES)			
144	W-33	Railways and Canals Department—To provide for flattening from a 2:1 to a 3:1 slope the west bank of the Welland Ship Canal, Section 7, between Bridge No. 17 and Ramey's Bend, at Section 7 contract prices with Canadian Dredging Company, Ltd., and including new stone protection and sodding	107,517 59	101,981 70	$ 5,535 89
75	W-33	Harbours and Rivers Generally—Improvements, maintenance of services, repairs and additions (O.C.P.C. 3392, Dec. 3, 1934 and O.C.P.C. 10, Jan. 14, 1935)	1,622 95	1,600 00	22 95
78	W-33	Interior Department—To provide for the construction and development of public buildings, camp sites, etc., (Preservation works, Fort Prince of Wales, Churchill, a national historic site) (See O.C., P.C. 1901, August 23, 1934)	1,876 33	1,876 33	
			111,016 87	*105,458 03*	*5,558 84*
Statute **Schedule "A"		SUPPLEMENTARY PUBLIC WORKS CONSTRUCTION ACT, 1935 — LOI SUR LA CONSTRUCTION D'OUVRAGES PUBLICS SUPPLÉMENTAIRES, 1935			
1	W-33	Railway Grade Crossings	1,000,000 00	26,974 49	973,025 51
5	W-33	Canals, Repairs and Improvements	750,000 00	601,493 67	148,506 33
12	W-34	Lac Seul Protection Works	175,000 00	170,039 80	4,960 20

* The numbers under this heading correspond to the items in Schedule "A" Public Works Construction Act, 1934 —— Ces chiffres sont ceux des items donnés dans l'Annéex "A" faisant suite à la loi de 1934.

** The numbers under this heading correspond to the items in Schedule "A" Supplementary Public Works Construction Act, 1935 —— Ces chiffres sont ceux des item donnés dans l'Annexe "A" faisant suite à la loi de 1935.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

RAILWAYS AND CANALS DEPARTMENT–Con.
MINISTÈRE DES CHEMINS DE FER ET CANAUX–Suite

Details in Part W, Volume II — Détail, partie W, Volume II

Statute — **Schedule "A"	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		SUPPLEMENTARY PUBLIC WORKS CONSTRUCTION ACT, 1935–*Conc.*—LOI SUR LA CONSTRUCTION D'OUVRAGES PUBLICS SUPPLÉMENTAIRES, 1935–*Fin*			
14	W-34	Halifax—Pedestrian subway under C.N.R. tracks, Inglis St.	$ 40,000 00	$ 25,334 45	$ 14,665 55
11	W-34	Interior Department—To provide for the construction and development of public buildings, camp sites, electric light and telephone systems, etc., development of Historic Sites (Fort Prince of Wales, Churchill, Man., O.C.P.C. 1686 June 24, 1935)	18,500 00	13,388 42	5,111 58
			1,985,500 00	*837,230 83*	*1,146,269 17*
		ADVANCES TO RAILWAYS AVANCES AUX CHEMINS DE FER			
Statute		SUPPLEMENTARY PUBLIC WORKS CONSTRUCTION ACT, 1935 (ACTIVE) — LOI SUR LA CONSTRUCTION D'OUVRAGES PUBLICS SUPPLÉMENTAIRES, 1935 (ACTIFS)			
	W-35	Canadian Pacific Railway Company	4,629,211 64	4,629,211 64	
	W-35	Canadian National Railways	5,068,081 85	5,068,081 85	
			9,697,293 49	*9,697,293 49*	
			67,051,286 21	65,236,883 49	1,814,402 72
Vote — Crédits		CHARGEABLE TO CAPITAL IMPUTABLES AU CAPITAL			
		RAILWAYS — CHEMINS DE FER			
82	W-35	Hudson Bay Railway and Terminals: Construction and Betterments	302,000 00	286,887 06	*a* 15,112 94
		CANALS — CANAUX			
83	W-37	Welland Ship Canal—Construction and Betterments	125,000 00	103,793 33	*i* 21,206 67
84	W-37	Welland Ship Canal: To provide for settlement of the claims, totalling $364,827 of J. P. Porter in connection with contract No. 24275 entered into August 18th, 1921, for the construction of Sections 1 and 2	89,438 60	89,438 60	

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

RAILWAYS AND CANALS DEPARTMENT-Con.
MINISTÈRE DES CHEMINS DE FER ET CANAUX-Suite

Details in Part W, Volume II — Détail, partie W, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		CHARGEABLE TO CAPITAL—*Conc.* IMPUTABLES AU CAPITAL—*Fin* CANALS—*Conc.* — CANAUX—*Fin*			
85	W-37	Welland Ship Canal: To provide for settlement of the claims, totalling $633,620.67, of Atlas Construction Co. Ltd., and E. O. Leahey, Ltd., in connection with contract No. 26376 entered into October 12th, 1925, for construction of Section 6.....	$ 25,755 00	$ 25,755 00	
86	W-38	Welland Ship Canal: To provide for settlement of the claims totalling $62,721.05, of the Canadian Dredging Co. Ltd., in connection with contract No. 26070, entered into December 30, 1924, for the construction of Section 7..	11,762 64	11,762 64	
87	W-38	Welland Ship Canal: To provide for settlement of the claims totalling $385,021.41, of A. W. Robertson, Ltd., in connection with contract No. 25856, entered into February 27, 1924, for the construction of Section 8.....	37,228 77	37,228 77	
88	W-38	Welland Ship Canal: To provide for settlement of claims, totalling $126,696.09, of Collingwood Shipyards, Limited, in connection with contract No. 27896, entered into December 23, 1929 for the construction of a pontoon gate lifter.....	16,426 06	16,426 06	
†285	W-38	Welland Ship Canal—To provide for a grant, upon the authority of the Governor in Council, to P. Lyall and Sons Construction Company, Limited, in Liquidation, in full settlement of all claims against His Majesty relating to the payment of wages to persons employed in the execution of the work covered by Contract No. 24660, dated June 27th, 1922, entered into between P. Lyall and Sons Construction Company, Limited, and His Majesty for the completion of the construction of Sections Nos. 3 and 4 of the Welland Ship Canal, including Locks Nos. 4, 5, 6 and 7 and Guard Gate.....	173,521 24	173,521 24	
			781,132 31	744,812 70	$ 36,319 61
		Total.....	67,832,418 52	65,981,696 19	1,850,722 33

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

RAILWAYS AND CANALS DEPARTMENT-*Con.*
MINISTÈRE DES CHEMINS DE FER ET CANAUX-Suite

Details in Part W, Volume II — Détail, partie W, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		SUMMARY — SOMMAIRE			
		Consolidated Fund — Fonds consolidé			
		Appropriation Acts — Lois des subsides	$54,648,955 20	$54,003,222 01	$ 645,733 19
		Special Statutes — Statuts spéciaux			
		Public Works Construction Act, 1934 — Loi sur la construction d'ouvrages publics, 1934	111,016 87	105,458 03	5,558 84
		Supplementary Public Works Construction Act, 1935 — Loi sur la construction d'ouvrages publics supplémentaires, 1935	1,983,500 00	837,230 83	1,146,269 17
		Sundry Acts — Lois diverses	414,520 65	414,520 65	
		Capital—			
		Appropriation Acts — Lois des subsides	781,132 31	744,812 70	36,319 61
		Total Expenditure (see Statement page 10) — Total des dépenses, (voir l'état, page 10)		56,105,244 22	
		Investments—Non-Active — Placements inactifs			
		Appropriation Acts — Lois des subsides	196,000 00	179,158 48	16,841 52
		Investments—Active — Placements, actifs			
		Special Statutes — Statuts spéciaux	9,697,293 49	9,697,293 49	
		(Page 10)	67,832,418 52	65,981,696 19	1,850,722 33

† Supplementary vote — Crédit supplémentaire.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

RAILWAYS AND CANALS DEPARTMENT-Conc.
MINISTÈRE DES CHEMINS DE FER ET CANAUX-Fin

EXPLANATION OF GRANTS NOT USED —— REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Unable to estimate more closely —— Impossibilité d'évaluer plus exactement le montant des dépenses.
b. Increase in traffic produced revenues greater than estimated, together with strict limitation of controllable expense —— Augmentation des revenus due à un trafic plus intense; compression des dépenses contrôlables.

c. This service produced operating surplus of $311,822.26 during 1935 due to capacity cargoes both inbound and outbound —— Surplus de $311,822.26 dans ce service au cours de 1935, les cargos tant au voyage d'aller que de retour étant chargés à capacité.

d. Improvements deferred until 1936-37 —— Les améliorations prévues furent remises à 1936-37.

e. Estimated increase in traffic failed to develop —— L'augmentation prévue de trafic n'eut pas lieu.

f. This is an annual carrying vote to provide for a stock of staple stationery supplies to fill the requirements of all inside and outside branches —— Ce crédit est voté annuellement pour les achats de fourniture de bureaux et de papeterie des services de l'intérieur et de l'extérieur.

g. Negotiations not completed at close of fiscal year; amount revoted in 1936-37 estimates —— Les négociations ne furent pas terminées à la fin de l'année financière; montant revoté dans le budget de 1936-37.

h. Production not up to estimate —— La production ne fut pas aussi élevée que prévue.

i. A portion of one contract carried into next fiscal year —— Certains travaux furent ajournés à l'année financière suivante.

Certified correct —— Certifié exact,

WATSON SELLAR,
Comptroller of the Treasury —— Contrôleur du Trésor.

AUDIT NOTE —— NOTE DE VÉRIFICATION

Vote-Crédit 268 — A payment of $400 was made from this vote in full settlement of damages in connection with the superstructure of the moveable dam on the Sault Ste. Marie Canal —— Un montant de $400 fut imputé à ce crédit pour le paiement de dommages à une vanne du canal du Sault Ste-Marie.

MISCELLANEOUS STATEMENTS —— ÉTATS DIVERS

(1) Government Employees' Compensation Act —— Loi d'Indemnisation des Employés de l'Etat (Page 197).

(2) Railway Grade Crossing Fund —— Fonds des passages à niveau (Pages 198 & 199).

These accounts have been examined and audited under my direction in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931 and, subject to the appended audit note and observations in my report, I certify that in my opinion these accounts are correct.

Ces comptes ont été examinés et vérifiés sous ma direction, conformément aux dispositions de la Loi du Revenu consolidé et de la Vérification, 1931, et sous réserve de la note de vérification y faisant suite et des observations paraissant dans mon rapport, je certifie que, à ma connaissance, ils sont exacts.

GEORGES GONTHIER,
Auditor General —— Auditeur Général.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

ROYAL CANADIAN MOUNTED POLICE
GENDARMERIE ROYALE À CHEVAL DU CANADA

Details in Part X, Volume II — Détail, partie X, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses		Grant not used — Crédits non employés
		CIVIL GOVERNMENT GOUVERNEMENT CIVIL				
27	X- 4	Salaries	$ 16,200 00	$ 16,200 00		
27	X- 5	Contingencies	12,500 00	10,820 00	a	$ 1,680 00
			28,700 00	*27,020 00*		*1,680 00*
		ROYAL CANADIAN MOUNTED POLICE GENDARMERIE ROYALE À CHEVAL DU CANADA				
185	X- 5	Pay of Force and Allowances: (including salaries of two Constables, Ellesmere Island District at $2.25 per diem to assure Department against loss through death) arms and ammunition, barrack buildings, repairs and renewals and furnishings, clothing and equipment, communication services, court and legal expenses, criminal investigation branch, enforcement of federal statutes, fuel and light, transport horses and dogs, transport mechanical, dental, medical and hospital, miscellaneous (including grants to Royal Canadian Mounted Police messes and publication of Royal Canadian Mounted Police Quarterly for instructional purposes) special services Opium and Narcotic Drug Act, printing and stationery, transport railway, rations, rents, travelling expenses, transport water	5,893,595 75	5,876,768 91	b	16,826 84
186	X-18	To compensate members of the Royal Canadian Mounted Police for injuries received whilst in the performance of duty	12,000 00	9,390 44	c	2,609 56
			5,905,595 75	*5,886,159 35*		*19,436 40*
		PENSIONS — PENSIONS				
63	X-18	Mounted Police, Prince Albert Volunteers and Police Scouts on account of the Rebellion of 1885	808 86	798 80		10 06
64	X-19	Families of members of the Force who lost their lives while on duty	7,371 44	7,349 08		22 36
Statute	X-19	Royal Canadian Mounted Police, R.S. 1927, Chap. 160	227,283 00	(1) 227,283 00		
			235,463 30	*235,430 88*		*32 42*

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

ROYAL CANADIAN MOUNTED POLICE—Con.
GENDARMERIE A CHEVAL ROYALE DU CANADA—Suite

Details in Part X, Volume II — Détail, partie X, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		MISCELLANEOUS — DIVERS			
226	X-19	Unforeseen Expenses	$ 7 60	$ 7 60	
256	X-19	Grant to the Chief Constables Association	500 00	500 00	
400	X-19	Compassionate grant to Joseph Wilson, Halifax	7,500 00	7,500 00	
401	X-19	Compassionate grant to Capt. Aime Dion, Montmagny, P.Q.	7,500 00	7,500 00	
406, 266	X- 4	To provide, subject to the approval of the Treasury Board, for salaries, reclassifications and increases	900 00	900 00	
Statute	X- 4	Salary Deduction (Continuance) Act, 1935, 25-26 Geo. V., Chap. 26	228 00	228 00	
			16,635 60	*16,635 60*	
		Total	6,186,394 65	6,165,245 83	$ 21,148 82
		SUMMARY — SOMMAIRE			
		Appropriation Acts — Lois des subsides	5,958,883 65	5,937,734 83	21,148 82
		Special Statutes — Statuts spéciaux	227,511 00	227,511 00	
		(Page 10)	6,186,394 65	6,165,245 83	21,148 82

EXPLANATION OF GRANTS NOT USED —— REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. General curtailment in the interests of economy —— Compression générale des dépenses dans un but d'économie.

b. Supplies not delivered in time for payment in the present year —— L'équipement ne fut pas livré à temps pour être payé au cours de l'année.

c. Unable to estimate unforeseen expenses —— Impossibilité d'évaluer plus exactement le montant des dépenses.

Certified correct —— Certifié exact,

WATSON SELLAR,
Comptroller of the Treasury —— Contrôleur du Trésor.

AUDIT NOTES —— NOTES DE VÉRIFICATION

Basis of Computing Pension (see Précis of Correspondence, page 271) —— Base d'après laquelle doit être calculée une pension (voir Précis de correspondance, page 277).

Provincial Gasoline Tax Refunds (see Précis of Correspondence, page 271) —— Remboursement de la taxe provinciale sur l'essence (voir Précis de correspondance, page 277).

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

ROYAL CANADIAN MOUNTED POLICE-Conc.
GENDARMERIE ROYALE À CHEVAL DU CANADA-Fin

MISCELLANEOUS STATEMENTS —— ÉTATS DIVERS

(1) Provincial Pension Trust Fund —— Fonds fiduciaire provincial (Page 200).

(1) Dependents' Pension Fund —— Fonds de pension des ayants-droit. (Page 200).

These accounts have been examined and audited under my direction in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931 and, subject to the appended audit notes and observations in my report, I certify that in my opinion these accounts are correct.

Ces comptes ont été examinés et vérifiés sous ma direction, conformément aux dispositions de la Loi du Revenu consolidé et de la Vérification, 1931, et sous réserve des notes de vérification y faisant suite et des observations paraissant dans mon rapport, je certifie que, à ma connaissance, ils sont exacts.

GEORGES GONTHIER,
Auditor General —— Auditeur Général.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

SECRETARY OF STATE DEPARTMENT — SECRÉTARIAT D'ÉTAT

Details in Part Y, Volume II—Détail, partie Y, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		CIVIL GOVERNMENT GOUVERNEMENT CIVIL			
Statute	Y- 7	Salary of Minister	$ 9,499 92	$ 9,499 92	
28	Y- 7	Salaries	289,538 00	289,538 00	
316, 28	Y- 8	Contingencies	98,655 00	68,852 83	a$ 29,802 17
			397,692 92	*367,890 75*	*29,802 17*
		ADJUSTMENT OF WAR CLAIMS AJUSTEMENT DES RÉCLAMATIONS DUES À LA GUERRE			
426, 292	Y- 8	Secretary of State	21,000 00	21,000 00	
		MISCELLANEOUS — DIVERS			
226	Y- 8	Unforeseen Expenses	17,719 94	17,719 94	
257	Y- 9	Patent Record	35,000 00	24,468 28	b 10,531 72
258	Y- 9	International Office for the Protection of Industrial Property, International Copyright Union Office and Union for the Protection of Literary and Artistic Works	2,600 00	2,579 31	20 69
389, 260	Y- 9	To provide for salaries and expenses of the Bureau of Translations	229,406 00	217,289 87	c. 12,116 13
261	Y- 9	Naturalization Act—Expenses	18,680 00	18,582 02	97 98
262	Y- 9	Canada Temperance Act—Expenses	5,000 00	19 98	d 4,980 02
*299, 387	Y-10	Expenses in connection with the departure of the Governor General, and the reception and installation of his successor	18,066 76	17,412 91	e. 653 85
388	Y-10	Expenses in connection with the Silver Jubilee of King George V. including allowances for extra work and overtime, subject to the approval of the Treasury Board	16,000 00	11,959 33	f 4,040 67
Statute	Y- 7	Salary Deduction (Continuance) Act, 1935, 25-26 Geo. V., Chap. 26	4,479 51	4,479 51	
Statute	Y-10	Gratuities, C.S. Act, Chap. 22, Sec. 56, R.S.C. 1927	1,570 00	1,570 00	
			548,522 21	*516,081 15*	*32,441 06*
		Total	767,215 13	704,971 90	62,243 23
		SUMMARY — SOMMAIRE			
		Appropriation Acts — Lois des subsides	751,665 70	689,422 47	62,243 23
		Special Statutes — Statuts spéciaux	15,549 43	15,549 43	
		(Page 10)	767,215 13	704,971 90	62,243 23

* Supplementary vote — Crédit supplémentaire.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

SECRETARY OF STATE DEPARTMENT-Conc. — SECRÉTARIAT D'ÉTAT-Fin

EXPLANATION OF GRANTS NOT USED —— REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Amount provided for inquiries under the Companies Act and for Performing Right Society not used; general policy of strict economy —— Les montants votés pour les enquêtes prévues par la Loi des Compagnies, et celui pour la Société des droits d'auteurs, ne furent pas employés; compression générale des dépenses dans un but d'économie.

b. Estimate prepared on previous basis without considering reduction in number of cuts published —— Les crédits furent établis comme les années précédentes sans tenir compte du moins grand nombre de gravures publiées.

c. Unable to estimate more closely as this was the first year in operation —— Impossibilité d'évaluer plus exactement le montant des dépenses, le bureau venant d'être constitué.

d. Expenditure contingent upon elections being held —— Aucun referendum n'ayant eu lieu, le crédit ne fut pas dépensé.

e. Expenditure provided for not brought to account within the period —— Les dépenses ne furent pas justifiées avant la fin de l'année.

f. Unusual expenditure and for this reason unable to estimate more closely —— Dépenses non usuelles et, par suite, impossibilité d'évaluer plus exactement le montant nécessaire.

Certified correct —— Certifié exact,

WATSON SELLAR,
Comptroller of the Treasury —— Contrôleur du Trésor.

These accounts have been examined and audited under my direction in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931 and, subject to the observations in my report, I certify that in my opinion these accounts are correct.

Ces comptes ont été examinés et vérifiés sous ma direction, conformément aux dispositions de la Loi du Revenu consolidé et de la Vérification, 1931, et sous réserve des observations paraissant dans mon rapport, je certifie que, à ma connaissance, ils sont exacts.

GEORGES GONTHIER,
Auditor General —— Auditeur Général.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

SOLDIER SETTLEMENT OF CANADA
ÉTABLISSEMENT DES SOLDATS AU CANADA

Details in Part Z, Volume II — Détail, partie Z, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		SOLDIER AND GENERAL LAND SETTLEMENT — ÉTABLISSEMENT DES SOLDATS ET EN GÉNÉRAL			
54	Z- 4	Amount required for Soldier Land Settlement Advances, for advances under the British Family Schemes recoverable from the British Government, for the cost of administration of Soldier Settlement and General Land Settlement, and for the cost of administration of Soldier Settlement staff, performing investigations for the War Veterans Allowance Committee and Farmers' Creditors Arrangement Act.....	$ 1,162,400 00	*$ 170,053 27 (1) 757,507 95	a$ 234,838 78
55	Z- 9	To provide for payment to the British Government on account of ascertained losses sustained under the 3,000 British Family Agreement of August 20, 1924..	3,913 28	(2) 3,913 28	
			1,166,313 28	*931,474 50*	*234,838 78*
		MISCELLANEOUS — DIVERS			
Statute	Z-10	Gratuities, C.S. Act, Chap. 22, Sec. 56, R.S.C. 1927.....	300 00	300 00	
		MISCELLANEOUS CHARGES PAID DIRECT FROM CONSOLIDATED FUND — MONTANTS DIVERS PAYÉS À MÊME LE FONDS CONSOLIDÉ			
		Soldier Land Settlement Loans—			
Statute	Z-10	30% reduction of settlers' indebtedness, Sec. 70, Chap. 42, 20-21 Geo. V.	1,319 88	1,319 88	
Statute		Reduction in debt allowed soldier settlers under Farmers' Creditors' Arrangement Act.....	32,061 76	32,061 76	
Statute	Z-10	Land revaluations.....	300 00	300 00	
Statute	Z-10	Dollar for dollar bonus authorized by Section 73 of amendment to the Soldier Settlement Act, 23-24 Geo. V., Chap. 49.....	453,752 83	453,752 83	
			487,434 47	*487,434 47*	
		Total.....	1,654,047 75	1,419,208 97	234,838 78

* See Volume II, Part "Z", page 10 and Miscellaneous Statement (Pages 202 and 203) — Voir volume II, page 10 et "Etats divers", (Pages 202 et 203).

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

SOLDIER SETTLEMENT OF CANADA-Conc.
ÉTABLISSEMENT DES SOLDATS AU CANADA-Fin

Details in Part Z, Volume II — Détail, partie Z, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		SUMMARY — SOMMAIRE			
		Consolidated Fund — Fonds consolidé—			
		Appropriation Acts — Lois des subsides	$ 1,166,313 28	$ 761,421 23	$ 234,838 78
		Special Statutes — Statuts spéciaux	487,734 47	487,734 47	
		Total Expenditure (see Statement, page 10) — Total des dépenses, voir l'état	.....	1,249,155 70	
		Investments — Placements	.....	170,053 27	
		(Page 10)	1,654,047 75	1,419,208 97	234,838 78

EXPLANATION OF GRANTS NOT USED —— REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Advances for taxes not required to full extent of appropriation —— Les avances prévues pour les taxes ne furent pas requises en totalité.

Certified correct —— Certifié exact,

WATSON SELLAR,
Comptroller of the Treasury —— Contrôleur du Trésor.

AUDIT NOTES —— NOTES DE VÉRIFICATION

Vote-Crédit 54 — Expense Accounts of an Official questioned (see Précis of Correspondence, page 271) —— Dépenses d'un fonctionnaire faisant question (voir Précis de correspondance, page 276).

Provincial Gasoline Tax Refunds (see Précis of Correspondence, page 271) —— Remboursement de la taxe provinciale sur l'essence (voir Précis de Correspondance, page 276).

MISCELLANEOUS STATEMENTS —— ÉTATS DIVERS

New Brunswick Settlement Scheme —— Plan pour l'Etablissement au Nouveau-Brunswick (Page 201).

(1) Soldier and General Land Settlement: Soldier Loans, General Loans, Purchased Lands, Assurance Fund, Suspense Account, British Advances —— Etablissement des soldats sur des terres et en général: Prêts aux soldats, Prêts en général, Achats de terres, Fonds d'assurances, Compte provisoire, Avances au Gouvernement britannique (Pages 202 & 203).

(2) Three Thousand Family Settlement Scheme —— Plan d'Etablissement des Trois mille familles (Page 204).

These accounts have been examined and audited under my direction in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931 and, subject to the appended audit notes and observations in my report, I certify that in my opinion these accounts are correct.

Ces comptes ont été examinés et vérifiés sous ma direction, conformément aux dispositions de la Loi du Revenu consolidé et de la Vérification, 1931, et sous réserve des notes de vérification y faisant suite et des observations paraissant dans mon rapport, je certifie que, à ma connaissance, ils sont exacts.

GEORGES GONTHIER,
Auditor General —— Auditeur Général.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

TRADE AND COMMERCE DEPARTMENT — MINISTÈRE DU COMMERCE

Details in Part ZZ, Volume II — Détail, partie ZZ, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses		Grant not used — Crédits non employés
		CIVIL GOVERNMENT GOUVERNEMENT CIVIL				
Statute	ZZ- 8	Salary of Minister	$ 9,499 92	$ 9,499 92		
29	ZZ- 8	Salaries	545,724 00	545,724 00		
29	ZZ- 8	Contingencies	43,703 60	33,937 48	a	$ 9,766 12
			598,927 52	*589,161 40*		*9,766 12*
		TRADE AND COMMERCE COMMERCE				
274	ZZ- 8	British and Foreign News Service	15,000 00	15,000 00		
275	.....	An Act to place Canadian coal used in the manufacture of iron or steel on a basis of equality with imported coal, Administration of	600 00	.....	b	600 00
276	ZZ- 9	The Canada Grain Act, including management, operation and maintenance, also equipment of Elevators, Administration of	1,981,006 90	(1)1,848,250 96	c	132,755 94
277	ZZ-15	Commercial Intelligence Service, including miscellaneous expenditure in connection with Canada's trade	696,251 00	696,251 00		
421, 278	ZZ-19	Dominion Bureau of Statistics	410,428 00	400,090 36	d	10,337 64
279	ZZ-20	Electricity and Fluid Exportation Act, Administration of	750 00	384 87	a	365 13
280	ZZ-20	Electricity and Gas Inspection Service	209,954 00	209,954 00		
281	ZZ-22	Exhibitions and Fairs	195,000 00	195,000 00		
282	ZZ-23	International Customs Tariff Bureau	3,000 00	2,659 16	e	340 84
283	ZZ-23	Motion Picture Bureau	40,000 00	30,176 99	f	9,823 01
423, 284	ZZ-23	National Research Council	500,000 00	500,000 00		
285	ZZ-27	The Precious Metals Marking Act, Administration of	5,192 00	3,784 01	a	1,407 99
420, 286	ZZ-28	Printing of Parliamentary and Departmental Publications, including the Canada Year Book	127,675 00	115,701 49	g	11,973 51
424, 287	ZZ-28	Publicity and Advertising in Canada and abroad	102,000 00	43,982 02	h	58,017 98
422, 288	ZZ-28	Weights and Measures Inspection Service, including the International Bureau of Weights and Measures	349,396 00	327,229 50	i	22,166 50
289	ZZ-31	International Bureau of Exhibitions	2,300 00	1,916 04	e	383 96
290	ZZ-31	Conference of Commonwealth Statisticians	5,000 00	4,890 35	d	109 65
425	ZZ-31	To provide for payment to the Port of London Authority	2,233 82	2,233 82		
Statute	ZZ-31	Claim on Bituminous Coal mined in Canada and converted into coke, 20-21 Geo. V., Chap. 6	193,133 12	193,133 12		
			4,838,919 84	*4,590,637 69*		*248,282 15*

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

TRADE AND COMMERCE DEPARTMENT-Con. — **MINISTÈRE DU COMMERCE**-Suite

Details in Part ZZ, Volume II — Détail, partie ZZ, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses		Grant not used — Crédits non employés
		MAIL SUBSIDIES AND STEAMSHIP SUBVENTIONS — SUBVENTIONS AU SERVICE POSTAL ET AUX PAQUEBOTS				
		ATLANTIC OCEAN — OCÉAN ATLANTIQUE				
128	ZZ-31	Canada and the United Kingdom on the Atlantic	$ 500,000 00	$ 500,000 00		
128	ZZ-31	Canada and South Africa	112,500 00	112,500 00		
		PACIFIC OCEAN — OCÉAN PACIFIQUE				
128	ZZ-31	British Columbia and Australia and or China	118,800 00	118,800 00		
128	ZZ-31	British Columbia and South Africa	84,000 00	84,000 00		
357, 128	ZZ-31	Canada, China and Japan	749,000 00	749,000 00		
128	ZZ-32	Canada and New Zealand	200,000 00	200,000 00		
128	ZZ-32	Prince Rupert, B.C. and Queen Charlotte Islands	12,000 00	12,000 00		
128	ZZ-32	Vancouver and the British West Indies	36,000 00	33,000 00	*j* $	3,000 00
128	ZZ-32	Vancouver and Northern Ports of British Columbia	18,000 00	18,000 00		
128	ZZ-32	Victoria, Vancouver, way ports and Skagway	12,000 00	12,000 00		
128	ZZ-32	Victoria and West Coast Vancouver Island	10,000 00	10,000 00		
		LOCAL SERVICES — SERVICES DE CABOTAGE				
128	ZZ-32	Baddeck and Iona	8,000 00	8,000 00		
128	ZZ-32	Charlottetown and Pictou	25,000 00	24,999 96		0 04
128	ZZ-32	Charlottetown, Victoria and Holliday's Wharf	4,600 00	4,212 90	*k*	387 10
357	ZZ-32	Chester and Tancook Island	1,600 00	1,584 00		16 00
357	.....	Dalhousie and Carleton	500 00	.....	*l*	500 00
128	ZZ-32	Grand Manan and the Mainland	33,000 00	33,000 00		
128	ZZ-32	Halifax and Bay St. Lawrence	2,000 00	2,000 00		
128	ZZ-32	Halifax, Canso and Guysboro	6,750 00	6,750 00		
128	ZZ-32	Halifax and Sherbrooke	900 00	900 00		
128	ZZ-32	Halifax, LaHave and LaHave River ports	2,000 00	2,000 00		
128	ZZ-32	Halifax, South Cape Breton and Bras d'Or Lake ports	3,500 00	3,500 00		
128	ZZ-32	Halifax, Spry Bay and Cape Breton ports	4,000 00	3,961 54		38 46
128	ZZ-32	Halifax and West Coast of Cape Breton	4,000 00	4,000 00		
128	ZZ-32	Ile aux Coudres and Les Eboulements	1,100 00	1,099 98		0 02
128	ZZ-32	Mulgrave, Arichat and Canso	33,750 00	33,750 00		
128	ZZ-32	Mulgrave and Guysboro	9,500 00	9,469 56		30 44
128	ZZ-32	Murray Bay and North Shore	40,000 00	40,000 00		
128	ZZ-32	Parrsboro, Kingsport and Wolfville	2,000 00	1,872 89	*k*	127 11

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

TRADE AND COMMERCE DEPARTMENT-Con. — **MINISTÈRE DU COMMERCE**-Suite

Details in Part ZZ, Volume II — Détail, partie ZZ, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		MAIL SUBSIDIES AND STEAMSHIP SUBVENTIONS–*Conc.* — SUBVENTIONS AU SERVICE POSTAL ET AU PAQUEBOTS–*Fin*			
		LOCAL SERVICES–*Conc.* SERVICES DE CABOTAGE–*Fin*			
128	ZZ-32	Pelee Island and the Mainland	$ 8,250 00	$ 8,250 00	
128	ZZ-32	Pictou, Mulgrave and Cheticamp	11,000 00	11,000 00	
128	ZZ-32	Pictou, Souris and the Magdalen Islands	37,500 00	37,500 00	
357	ZZ-32	Prince Edward Island, Nova Scotia and Boston	35,000 00	35,000 00	
357, 128	ZZ-32	Quebec, Natashquan and Harrington	84,500 00	84,500 00	
128	ZZ-32	Quebec or Montreal, and Gaspe, calling at way ports	60,000 00	60,000 00	
128	ZZ-32	Rimouski and Matane and points on the North Shore of the St. Lawrence	50,000 00	50,000 00	
128	ZZ-32	Riviere-du-Loup and Tadoussac and other North Shore ports	12,000 00	12,000 00	
357, 128	ZZ-33	St. Catherine's Bay and Tadoussac	3,558 26	3,250 00 *m*	$ 308 26
128	ZZ-33	St. John, Bear River, Annapolis and Granville and other way ports	2,000 00	2,000 00	
128	ZZ-33	St. John and Bridgetown	1,000 00	1,000 00	
128	ZZ-33	St. John and Margaretville	2,800 00	2,800 00	
128	ZZ-33	St. John and Minas Basin ports	3,500 00	3,500 00	
128	ZZ-33	St. John and St. Andrews, calling at way ports	3,000 00	3,000 00	
128	ZZ-33	St. John, Westport and Yarmouth and other way ports	13,000 00	12,999 70	0 30
128	ZZ-33	St. John and Weymouth	1,000 00	633 27 *k*	366 73
128	ZZ-33	Summerville, Burlington and Windsor, N.S.	750 00	750 00	
357, 128	ZZ-33	Sydney and Bay St. Lawrence	25,000 00	25,000 00	
357, 128	ZZ-33	Sydney and Bras d'Or Lake ports and West Coast of Cape Breton and Prince Edward Island	22,500 00	22,500 00	
357, 128	ZZ-33	Sydney and Whycocomagh	16,000 00	16,000 00	
357, 128	ZZ-33	Inspection of subsidized steamship services	4,400 00	4,400 00	
			2,431,258 26	*2,426,483 80*	*4,774 46*
		UNEMPLOYMENT RELIEF SECOURS AUX CHÔMEURS			
Statute	ZZ-33	The Relief Act, 1935	18,900 00	18,900 00	
		MISCELLANEOUS — DIVERS			
406, 266	ZZ-34	To provide, subject to the approval of the Treasury Board, for salaries, reclassifications and increases	32,937 47	32,937 47	

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

TRADE AND COMMERCE DEPARTMENT–Con. — **MINISTÈRE DU COMMERCE**–Suite

Details in Part ZZ, Volume II — Détail, partie ZZ, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		MISCELLANEOUS–*Con.* — DIVERS–*Suite*			
407	.....	To provide for carrying into effect sections two and three of Chapter 26 of the statures of 1934, when the said sections come into force on August 1st, 1935, the said statute being an Act to amend the Canada Grain Act, whereby a statutory grade was established for Garnet wheat and the statutory grade "No. 2 Manitoba Northern" was revised to exclude Garnet wheat by substituting "Marquis or equal to Marquis" for "red spring wheat of good milling quality", and to facilitate the efficient and orderly marketing of wheat now graded as No. 2 Manitoba Northern by providing that in respect of any such wheat which on the 31st July, 1935, is in elevators licensed under the Canada Grain Act, the Governor in Council may on the recommendation of the Chairman of the Board of Grain Commissioners indemnify any holder or owner thereof, for loss resulting directly from the revision of the statutory grade No. 2 Manitoba Northern aforesaid.....	$ 1,500,000 00	.....	*n*$1,500,000 00
413	ZZ–34	Amount required for compassionate allowances to farmers who have suffered loss on account of shipments of cattle made through the Richelieu Corporation, during the fiscal year 1933–34. Payments to be made only on the specific authority of the Governor in Council.....	42,000 00	$ 40,501 26	*d* 1,498 74
226	ZZ–34	Unforeseen Expenses.....	9,479 31	9,479 31	
*429	ZZ–34	To provide for payment to the Canadian Wheat Board on account of the liabilities of Canadian Co-operative Wheat Producers, Limited, assumed by the Canadian Wheat Board under the authority of paragraph (f) of Section 7 of the Canadian Wheat Board Act, 1935	15,856,645 35	15,856,645 35	
*430	ZZ–34	To provide for payment to certain chartered banks of the amount due by Canadian Co-operative Wheat Producers, Limited, to the said banks in respect of losses resulting from transactions in oats, the repayment of such sums being guaranteed by the Governor in Council, including interest thereon.....	174,383 34	174,383 34	
Statute	ZZ–35	The 1930 Wheat Crop Equalization Payments Act.....	6,600,000 00	6,600 000 00	

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

TRADE AND COMMERCE DEPARTMENT–Con. — **MINISTÈRE DU COMMERCE**–Suite

Details in Part ZZ, Volume II — Détail, partie ZZ, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		MISCELLANEOUS–*Conc.* — DIVERS–*Fin*			
Statute	ZZ–35	Salary Deduction (Continuance) Act, 1935, 25–26 Geo. V., Chap. 26.....	$ 42,598 61	$ 42,598 61	
Statute	ZZ–35	Gratuities, C.S. Act, Chap. 22, Sec. 56, R.S.C. 1927.....	1,170 00	1,170 00	
			24,259,214 08	*22,757,715 34*	*$ 1,501,498 74*
		Total.....	32,147,219 70	30,382,898 23	1,764,321 47
		SUMMARY — SOMMAIRE			
		Appropriation Acts — Lois des subsides..	25,281,918 05	23,517,596 58	1,764,321 47
		Special Statutes — Statuts spéciaux.....	6,865,301 65	6,865,301 65	
		(Page 10)	32,147,219 70	30,382,898 23	1,764,321 47

* Supplementary vote — Crédit supplémentaire.

EXPLANATION OF GRANTS NOT USED —— REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Less travel than expected —— Frais de déplacement inférieurs aux prévisions.

b. Expenditure refunded in accordance with regulations of the Act, Section 5 —— Dépenses remboursées conformément aux termes de l'article 5 de la loi.

c. Unable to estimate more closely, due to uncertainty of crop —— Les récoltes étant variables, il n'est pas possible d'évaluer plus exactement le montant des dépenses.

d. Unable to estimate more closely —— Impossibilité d'évaluer plus exactement le montant des dépenses.

e. Unable to estimate more closely, due to fluctuation of exchange —— Impossiblitité d'évaluer plus exactement le montant requis par suite des fluctuations dans les cours du change.

f. Unable to estimate more closely, and delay in appointment —— Impossibilité d'évaluer plus exactement le montant des dépenses et nominations différées.

g. Publications not printed —— Des publications ne furent pas imprimées.

h. Less advertising than expected —— Moins de publicité que prévu.

i. Delay in appointments and in getting Short Weight work into operation —— Nominations différées, et retard apporté à la mise en vigueur des règlements sur les déficits de poids.

j. Subsidy reduced —— Réduction des subventions.

k Full number of trips were not made —— La totalité des voyages prévus ne fut pas effectuée.

l. No tenders called for this service —— Aucune soumission ne fut faite pour ce service.

m. Increase rate of subsidy did not apply in period covered by first claim —— L'augmentation de la subvention ne s'appliquait pas à la période de la première réclamation.

n. Amount revoted in 1936–37 —— Montant revoté en 1936–37.

Certified correct —— Certifié exact,

WATSON SELLAR,
Comptroller of the Treasury —— Contrôleur du Trésor.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Conc.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Fin*

TRADE AND COMMERCE DEPARTMENT-Conc. — MINISTÈRE DU COMMERCE-Fin

AUDIT NOTES —— NOTES DE VÉRIFICATION

Vote-Crédit 277—Rent of Commercial Intelligence Office improperly charged (see Précis of Correspondence, page 272) —— Loyer imputé à un crédit non prévu pour cette dépense (voir Précis de correspondance, page 275).

Vote-Crédit 277—A payment of $1,074.68 was made out of this vote to an employee at the Milan Office of the Commercial Intelligence Service, in accordance with Italian law for the protection of employees —— Conformément à la Loi italienne pour la protection des fonctionnaires, une somme de $1,074.68 fut versée à même ce crédit à un employé de l'Agence commerciale de Milan.

Vote-Crédit 284—An honorarium of $1,500 was paid to S. P. Eagleson, out of Pacific Science Congress Funds, for special services rendered as Treasurer of the Congress, with the approval of the Treasury Board —— Avec l'approbation du Conseil du Trésor, des honoraires s'élévant à $1,500 furent imputés aux fonds du "Pacific Science Congress" et versés à S. P. Eagleson, pour les services qu'il avait rendus en qualité de Trésorier du Congrès.

Yukon District Electricity Inspection Service (see Précis of Correspondence, page 272) —— Service d'inspection de l'électricité du district du Yukon (voir Précis de correspondance, page 275).

MISCELLANEOUS STATEMENTS —— ÉTATS DIVERS

(1) Canadian Government Elevators—Balance Sheet, July 31, 1935 and Profit and Loss Account for year ended July 31, 1935 —— Elévateurs de l'Etat—Bilan au 31 juillet 1935 et Compte de profits et pertes pour l'année terminée le 31 juillet 1935 (Page 205).

Grain Inspection Divisions—Revenue and Expenditure for year ended March 31, 1935 —— Services de l'inspection des grains—Revenus et dépenses pour l'année terminée le 31 mars 1935 (Pages 206 & 207).

These accounts have been examined and audited under my direction in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931 and, subject to the appended audit notes and observations in my report, I certify that in my opinion these accounts are correct.

Ces comptes ont été examinés et vérifiés sous ma direction, conformément aux dispositions de la Loi du Revenu consolidé et de la Vérification, 1931, et sous réserve des notes de vérification y faisant suite et des observations paraissant dans mon rapport, je certifie que, à ma connaissance, ils sont exacts.

GEORGES GONTHIER,
Auditor General —— Auditeur Général.

CLASSIFICATION AND GRAND SUMMARY OF EXPENDITURE, BY DEPARTMENTS

Volume II Page	Department — Ministère	Salaries and Wages — Traitements et gages		Travelling Expenses — Frais de voyages	Materials, Supplies, Repairs, etc. — Matériel, fournitures, réparations, etc.
		At Ottawa — A Ottawa	Outside — Extérieur		
A- 52	Agriculture	$ 787,933 10	$ 4,159,922 43	$ 764,579 02	$ 756,121 64
B- 6	Archives	89,338 40	50,454 26	942 59	3,045 79
C- 7	Auditor General's Office	392,982 97	914 11	17,520 48	51 47
D- 6	Civil Service Commission	225,809 95	.....	4,492 57	225 03
E- 13	External Affairs	145,768 28	309,129 86	27,404 00	31,454 66
F- 48	Finance	2,050,232 73	692,559 76	163,736 60	123,124 02
FF- 18	Fisheries	112,095 48	908,664 37	121,948 90	239,304 10
G- 4	Governor General's Secretary's Office	78,796 35	.....	60 90	1,199 28
H- 17	Immigration and Colonisation	184,580 96	939,444 15	38,960 36	10,847 90
I- 36	Indian Affairs	135,609 45	853,950 64	109,796 69	582,594 40
J- 5	Insurance	108,901 20	.....	13,553 49	155 57
K- 45	Interior	1,121,837 06	2,411,078 54	64,980 03	751,861 01
L- 19	Justice	269,480 55	3,280,632 04	169,297 67	801,524 44
M- 12	Labour	223,342 21	18,946 32	7,415 17	.....
N- 97	Legislation	798,743 93	.....	784 50	35,572 55
O- 60	Marine	285,049 40	4,301,257 75	126,536 88	2,331,155 74
P- 19	Mines	863,979 91	289,018 71	140,224 74	309,327 78
Q- 69	National Defence	2,156,883 91	7,746,271 01	387,387 05	4,157,630 89
R-115	National Revenue	1,319,270 44	8,165,305 22	185,201 18	31,447 45
RR- 30	Pensions and National Health	1,028,290 16	2,558,039 64	99,603 85	941,834 78
S- 34	Post Office	1,270,634 45	15,787,185 21	60,491 35	420,952 43
SS- 3	Prime Minister's Office	38,791 18	.....	.....	.....
T- 13	Printing and Stationery	62,580 40	3,280 35	440 43	10,728 10
U- 4	Privy Council Office	42,182 11	.....	940 85	14 72
V-133	Public Works	496,391 16	4,945,683 03	126,877 78	5,514,513 66
W- 40	Railways and Canals	212,464 57	2,620,574 15	39,872 20	1,356,214 16
X- 20	Royal Canadian Mounted Police	70,061 90	3,593,253 69	325,420 34	743,631 15
Y- 11	Secretary of State	537,598 33	.....	1,421 22	4,910 46
Z- 11	Soldier Settlement of Canada	112,425 06	499,951 26	49,875 64	27,748 61
ZZ- 36	Trade and Commerce	599,785 67	3,040,746 02	228,451 20	263,442 16
		15,821,841 27	67,176,263 02	3,278,217 68	19,450,624 95
	Debits to Sundry Accounts—Débités à divers comptes	.....	.....	.....	.....
	Total	15,821,841 27	67,176,263 02	3,278,217 68	19,450,624 95

* Credit amount.

† This amount comprises the following expenditures: Compensation, Indemnities, Relief and Gratuities, $58,234,767.92; Construction by Contract, Acquisition of Properties, etc., $39,683,522.02; Elections, $1,398,055.30; Interest on Public Debt, $134,549,169.45; Mail Services, $13,207,581.94; Pensions and Superannuations, $62,857,411.57; Sundry Accounts, $13,982,083.87; Sundry Special Outlay, $25,320,235.10. Total $349,232,827.17.

CLASSIFICATION ET SOMMAIRE GÉNÉRAL, PAR MINISTÈRE, DES DÉPENSES

New Autos and Auto Repairs, Renewals, etc. — Automobiles neuves, réparations, etc.	Printing and Stationery — Impressions et papeterie	Miscellaneous — Divers	Grants, Subsidies, etc. — Allocations, subventions, etc.	Other Outlay — Autres déboursés	Refunds and Adjustments — Recouvrements et ajustements	Total Expenditure — Dépenses totales
$ 93,194 27	$ 228,706 71	$ 392,822 51	$ 1,995,167 92	$ 621,525 86	*$ 162,162 74	$ 9,637,810 72
.....	8,385 98	12,555 79	.....	230 00	.....	164,952 81
.....	15,969 52	636 46	.....	590 00	.....	428,665 01
.....	12,994 60	8,165 63	.....	7,000 00	.....	258,687 78
3,871 78	34,496 82	271,968 63	231,944 76	195,907 91	* 858 94	1,251,087 76
.....	209,149 40	3,869,802 77	18,485,458 24	154,532,437 63	836 71	180,127,337 86
3,605 88	33,519 86	115,337 01	17,725 00	175,084 04	* 16,939 40	1,710,345 24
.....	6,868 40	50,941 24	.....	.....	.....	137,857 17
494 17	33,637 08	105,283 71	7,500 00	1,437 78	240 00	1,322,426 11
22,322 72	57,849 18	696,498 10	1,317,654 45	1,384,989 64	244 14	5,161,509 41
.....	35,588 99	4,599 03	.....	.....	.....	162,798 28
83,222 16	66,009 08	171,866 08	109,109 88	554,763 31	* 74,515 76	5,260,211 39
7,501 45	36,823 53	235,406 79	4,650 00	43,184 97	* 16,981 47	4,831,520 47
.....	45,693 79	214,179 60	248,784 04	41,555,926 72	.....	42,314,287 85
323 48	251,689 96	32,210 24	.....	2,575,478 43	* 1 50	3,694,801 59
10,162 82	142,444 12	2,254,207 93	47,770 51	10,331,203 34	* 355,690 49	19,474,098 00
77,032 78	121,218 14	59,856 35	2,096,357 33	1,456 16	* 4,312 90	3,954,159 00
112,860 33	163,009 41	2,376,200 46	155,009 90	10,334,301 64	* 214,013 13	27,378,541 47
185 71	499,326 42	628,488 54	.....	155,928 63	* 22,165 79	10,962,987 80
5,947 43	93,468 03	2,763,046 26	166,668 82	47,720,173 14	* 533,269 91	54,843,802 20
11,849 26	515,954 01	169,621 14	.....	13,232,697 32	* 31,666 23	31,437,718 94
.....	.....	.....	.....	.....	.....	38,791 18
3,530 50	83,476 77	3,967 45	.....	693 34	.....	168,697 34
.....	2,294 66	369 19	.....	.....	.....	45,801 53
6,684 68	55,230 38	3,105,003 88	544,070 88	16,352,809 52	* 61,035 11	31,086,229 86
14,188 94	53,601 94	404,117 23	50,039,833 29	11,444,637 05	*10,080,259 31	56,105,244 22
170,618 48	94,386 40	509,821 91	2,480 00	562,552 13	93,019 83	6,165,245 83
.....	73,596 85	29,137 53	2,579 31	58,868 20	* 3,140 00	704,971 90
29,596 92	8,927 97	28,364 57	.....	492,265 67	.....	1,249,155 70
598 12	314,805 55	611,557 21	2,445,336 33	22,914,600 87	* 36,424 90	30,382,898 23
657,791 88	3,299,123 55	19,126,033 24	77,921,100 66	335,250,743 30	*11,519,096 90	530,462,642 65
.....	.....	.....	.....	13,982,083 87	.....	13,982,083 87
657,791 88	3,299,123 55	19,126,033 24	77,921,100 66	†349,232,827 17	*11,519,096 90	544,444,726 52

* Montants crédités.

† Les dépenses suivantes sont comprises dans ce montant: Compensations, indemnités, secours et gratifications, $58,234,767.92; Travaux à forfait, achat de propriétés, etc., $39,683,522.02; Elections, $1,398,055.30; Intérêts de la dette publique, $134,549,169.45; Services des postes, $13,207,581.94; Pensions et retraites, $62,857,411.57; Comptes spéciaux $13,982,083.87; Débours spéciaux divers, $25,320,235.10; Total, $349,232,827.17.

REVENUE STATEMENTS, 1935-36 — ÉTATS DES REVENUS, 1935-36

SUMMARIZED STATEMENT OF REVENUE, BY DEPARTMENTS
ÉTAT SOMMAIRE DU REVENU, PAR MINISTÈRE

Volume II Page	Department and Nature of Revenue — Ministère et source du revenu	General Revenue — Revenu général	Casual Revenue — Revenu casuel	Fines and Forfeitures — Amendes et confiscations	Total Ordinary Revenue — Total du revenu ordinaire	Special Revenue — Revenu spécial	Total Revenue — Total des revenus
	Agriculture—						
A-2	Casual Revenue		$ 420,266 55		$ 420,266 55		
A-3	Fines and Forfeitures			$ 2,857 12	2,857 12		
					423,123 67		$ 423,123 67
	Archives:—						
B-2	Casual Revenue		254 08		254 08		254 08
	Civil Service Commission:—						
D-2	Casual Revenue		4,703 10		4,703 10		4,703 10
	External Affairs:—						
E-2	Casual Revenue		112,906 46		112,906 46		112,906 46
	Finance:—						
	General Revenue—						
F-2	Interest on Investments	$ 10,614,124 99					
F-4	War Tax Revenue, Financial Corporations	2,041,776 13					
F-4	Gold Premium Tax	1,412,824 66					
F-3	Premium, Discount and Exchange	(c) 35,599 64					
		14,104,325 42			14,104,325 42		
F-4	Casual Revenue		(b)1,703,655 85		1,703,655 85		
F-5	Fines and Forfeitures			453 97	453 97		
					15,808,435 24		15,808,435 24
	Special Revenue—						
F-5	Unemployment Relief Revenue					$ 3,126 36	
F-5	War Loan 1917-37 Bond (coupons from Sept. 1, 1935 attached) cancelled					100 00	
F-5	One half of bequest under will of late Eliza Delahay, Vancouver, B.C.					50 00	
						3,276 36	3,276 36
							15,811,711 60

	Fisheries:—						
	General Revenue—						
FF-2	Fisheries Licences	42,104 25			42,104 25		
FF-2	Casual Revenue		119,001 30		119,001 30		
FF-2	Fines and Forfeitures			6,754 82	6,754 82		
					167,860 37		167,860 37
	Immigration and Colonization:—						
	General Revenue—						
H-2	Chinese Immigration Revenue	6,476 00			6,476 00		
H-2	Casual Revenue		2,725 04		2,725 04		
H-3	Fines and Forfeitures			11,380 00	11,380 00		
					20 581 04		20 581 04
	Indian Affairs:—						
I-2	Casual Revenue		8,205 47		8,205 47		8,205 47
	Insurance:—						
	General Revenue—						
J-2	Insurance Superintendence	146,874 01			146,874 01		146,874 01
	Interior:—						
	General Revenue—						
K-2	Dominion Lands	457,680 47					
K-5	Ordnance Lands	15,684 76					
		473,365 23			473,365 23		
K-5	Casual Revenue		3,886 28		3,886 28		
K-6	Fines and Forfeitures			1,315 39	1,315 39		
					478,566 90		478,566 90
	Special Revenue—						
K-6	Unemployment Relief—Refunds of previous years' expenditure					79 65	79 65
							478,646 55
	Justice:—						
	General Revenue—						
L-2	Penitentiaries	67,682 69			67,682 69		
L-3	Casual Revenue		12,141 67		12,141 67		
L-3	Fines and Forfeitures			181 92	181 92		
					80,006 28		80,006 28
	Labour:—						
M-2	Casual Revenue		1,549 56		1,549 56		1,549 56
	Special Revenue—						
M-2	Unemployment Relief—Refund of previous years' expenditure					310,964 68	310,964 68
							312,514 24
	Legislation:—						
N-2	Casual Revenue		7,864 43		7,864 43		
N-3	Fines and Forfeitures			82,200 00	82,200 00		
					90,064 43		90,064 43

SUMMARIZED STATEMENT OF REVENUE, BY DEPARTMENTS–Con.
ÉTAT SOMMAIRE DU REVENU, PAR MINISTÈRE–Suite

Volume II Page	Department and Nature of Revenue — Ministère et source du revenu	General Revenue — Revenu général	Casual Revenue — Revenu casuel	Fines and Forfeitures — Amendes et confiscations	Total Ordinary Revenue — Total du revenu ordinaire	Special Revenue — Revenu spécial	Total Revenue — Total des revenus
	Marine:—						
	General Revenue—						
O-2	Radio Receiving Licences	$ 1,574,431 06					
O-2	Steamboat Inspection	107,677 21					
O-2	Wharves and Piers	113,995 74					
		1,796,104 01			$ 1,796,104 01		
O-3	Casual Revenue		$ 117,222 28		117,222 28		
O-3	Fines and Forfeitures			$ 3,364 27	3,364 27		
					1,916,690 56		$ 1,916,690 56
	Mines:—						
P-2	Casual Revenue		17,291 21		17,291 21		
P-2	Fines and Forfeitures			72 77	72 77		
					17,363 98		17,363 98
	National Defence:—						
	General Revenue—						
Q-2	Militia Pension Act, 1901	178,408 19					
Q-2	Royal Military College	19,616 00					
		198,024 19			198,024 19		
Q-2	Casual Revenue		73,169 21		73,169 21		
Q-4	Fines and Forfeitures			125 92	125 92		
					271,319 32		271,319 32
	Special Revenue—						
Q-4	War and Demobilization—Refunds of previous years' expenditure					$ 10 66	
Q-4	Unemployment Relief Revenue					3,977 87	
Q-4	Unemployment Relief—Refunds of previous years' expenditure					1,534 53	
						5,523 06	5,523 06
							276,842 38
	National Revenue:—						
	General Revenue—						
R-2	Customs Duties	74,004,559 77					
R-2	Excise Duties	44,409,797 09					
R-2	Excise Taxes	112,733,048 29					
R-2	Income Tax	82,709,802 83					
		313,857,207 98			313,857,207 98		
R-9	Casual Revenue		298,482 10		298,482 10		
R-2	Fines and Forfeitures			173,087 54	173,087 54		
					314,328,777 62		314,328,777 62

	Pensions and National Health:—						
	General Revenue—						
RR-2	Health—Sick Mariners' Fund	187,447 52			187,447 52		
RR-2, 3	Casual Revenue		175,978 16		175,978 16		
RR-3	Fines and Forfeitures			6,707 50	6,707 50		
					370,133 18		370,133 18
	Post Office:—						
	General Revenue—						
S-2	Net Postal Revenue	(a) 32,507,888 52			32,507,888 52		
S-3	Casual Revenue		4,307 92		4,307 92		
S-3	Fines and Forfeitures			111 00	111 00		
					32,512,307 44		32,512,307 44
	Printing and Stationery:—						
	General Revenue—						
T-2	Canada Gazette	49,295 14			49,295 14		
T-2	Casual Revenue		119,404 41		119,404 41		
					168,699 55		168,699 55
	Public Works:—						
	General Revenue—						
V-2	Ferry Licences	3,022 00					
V-2	Graving Docks	74,600 17					
V-3	Telegraph Lines	173,650 65					
		251,272 82			251,272 82		
V-3	Casual Revenue		236,121 30		236,121 30		
V-5	Fines and Forfeitures			1,530 94	1,530 94		
					488,925 06		488,925 06
	Special Revenue—						
V-6	War and Demobilization—Refunds of previous years' expenditure					60 00	60 00
							488,985 06
	Railways and Canals:—						
	General Revenue—						
W-2	Canals: Rentals and Other Receipts	889,764 48			889,764 48		
W-2	Casual Revenue		135,639 00		135,639 00		
W-3	Fines and Forfeitures			980 00	980 00		
					1,026,383 48		1,026,383 48
	Royal Canadian Mounted Police:—						
	General Revenue—						
X-2	Officers' Pensions	10,807 02			10,807 02		
X-3	Casual Revenue		786,360 46		786,360 46		
X-3	Fines and Forfeitures			83 31	83 31		
					797,250 79		797,250 79
	Secretary of State:—						
	General Revenue—						
Y-2	Patent and Copyright	454,761 91			454,761 91		
Y-3	Casual Revenue		188,960 04		188,960 04		
Y-3	Fines and Forfeitures			60 00	60 00		
					643,781 95		643,781 95
	Soldier Settlement of Canada:—						
Z-2	Casual Revenue		1,175 00		1,175 00		1,175 00

SUMMARIZED STATEMENT OF REVENUE, BY DEPARTMENTS—Conc.
ÉTAT SOMMAIRE DU REVENU, PAR MINISTÈRE—Fin

Volume II Page	Department and Nature of Revenue — Ministère et source du revenu	General Revenue — Revenu général	Casual Revenue — Revenu casuel	Fines and Forfeitures — Amendes et confiscations	Total Ordinary Revenue — Total du revenu ordinaire	Special Revenue — Revenu spécial	Total Revenue — Total des revenus
	Trade and Commerce:—						
	General Revenue—						
ZZ-2	Canada Grain Act	$ 1,213,086 90					
ZZ-3	Electric Light Inspection	542,101 24					
ZZ-3	Gas Inspection	90,947 90					
ZZ-3	Weights and Measures Inspection	401,457 10					
		2,247,593 14			$ 2,247,593 14		
ZZ-3	Casual Revenue		$ 85,196 11		85,196 11		
ZZ-3	Fines and Forfeitures			$ 3,408 00	3,408 00		
					2,336,197 25		$ 2,336,197 25
	Grand Total	367,290,994 33	4,636,466 99	294,674 47	372,222,135 79	$ 319,903 75	372,542,039 54

CREDITS TO CAPITAL ACCOUNTS — CRÉDITS AUX COMPTES DE CAPITAL

REFUNDS OF EXPENDITURE OF PREVIOUS YEARS — RECOUVREMENTS SUR LES DÉPENSES DES ANNÉES PRÉCÉDENTES

Department of Marine (Public Works)	Details, Vol. II, Part O—59	$	5,909 73
Department of Railways and Canals (Canals)	Details, Vol. II, Part W—39		13,955 58
Department of Railways and Canals (Railways)	Details, Vol. II, Part W—39		7,107 37
Total			27,032 68

CREDITS TO SUNDRY ACCOUNTS — CRÉDITS À DES COMPTES SPÉCIAUX

ADVANCES UNDER APPROPRIATION ACTS OR SPECIAL STATUTES — AVANCES FAITES EN VERTU DE CRÉDITS VOTÉS OU DE STATUTS SPÉCIAUX

Department of Immigration and Colonization — Empire Settlement Scheme, Assisted Passage Repayments	(Page 182)	$	244 47
Soldier Settlement of Canada—Account No. 1 Soldier Land Settlement Loans—Loan repayments and credits	(Page 202)		682,005 84
Soldier Settlement of Canada—Account No. 2 General Land Settlement Loans—Loan repayments and credits	(Page 202)		54,703 76
Total			736,954 07

NOTES — REMARQUES

(a) In addition to the amount of $32,507,888.52 shown as the total of the general revenue of the Post Office Department, the amount of $6,695,611.30 was collected and retained by certain postmasters for their salaries and allowances in accordance with the warrants issued by the Department. The details of these payments are shown in Volume II, Part "S", page 2 —— En plus de la somme de $32,507,888.52 donnée ci-dessus comme revenu général des postes, $6,695.611.30 furent perçus, mais en vertu de mandats émis par le Ministère, furent retenus par certains maîtres de poste, pour le paiement de leur traitement et de leurs allocations. On trouve le détail de ces paiements dans le Volume II de ce rapport, partie "S", page 2.

(b) In addition to the amount of $1,703,655.85 shown as the total of casual revenue of the Finance Department, the amount of $7,504.33 was collected and used by that Department to pay the cost of printing bonds, see Volume II, Part "F", page 4 —— En plus de la somme de $1,703,655.85 représentant le montant du revenu casuel du Ministère des finances, $7,504.33 furent encaissés par ce Ministre et servirent à payer l'impression d'obligations (voir Volume II, page "F" 4).

(c) In addition to the amount of $35,599.64 shown as the total of Premium, Discount and Exchange of the Finance Department, the amount of $47,749,292.74 was collected and used by that Department to pay premiums on deposits of gold bullion by various mining companies, etc. The details of this amount are shown in Volume II, part "F", page 3 —— Le Ministère des finances, en plus de $35,599.64 encaissées comme "prime, escompte et change", perçut $47,749,292.74 qui furent employés au paiement de l'or déposé par différentes sociétés minières, etc. Le détail de l'emploi de cette somme est donné dans le volume II de ce rapport, partie "F", page 3.

AUDIT NOTES —— NOTES DE VÉRIFICATION

Marine Department—Approximately $35,600 was paid from Wharfage Revenue as remuneration and expenses of wharfingers —— Ministère de la Marine—Environ $35,600 furent prélevés sur les quayages et employés au paiement des traitements et des dépenses des gardiens de quai.

National Revenue Department—The attention of the Department having been directed to the fact that the deposit of moneys received for the value of Excise Tax Stamps embossed on cheques was bein made only once a week, I was advised that such deposits would be made daily in future — Ministère du Revenu National—Ayant fait remarquer au Ministère que les montants représentant la valeur des timbres imprimés sur les chèques n'étaient déposés qu'hebdomadairement il m'informa, qu'à l'avenir, ces montants seraient déposés chaque jour.

Secretary of State—Arrears due—Naturalization Act Fees (see Treasury Board Correspondence, page 252) —— Secrétariat d'Etat—Arriérés; Droits de naturalisation (voir correspondance avec le Conseil du Trésor, page 257).

Losses of revenue are referred to in the various chapters of the Introduction, principally those chapters on "Losses of Public Moneys, etc." and "Special Audits" —— Les pertes de revenu sont mentionnées dans différents chapitres de l'Introduction, tout particulièrement à ceux intitulés:—"Pertes de deniers publics, etc.," "et Vérifications spéciales".

Verified — Vérifié—

R. S. Glass,

Chief Supervisor of Audit — Vérificateur en chef.

GENERAL STATEMENT OF ORDINARY REVENUE SHOWING COMPARISON OF NET REVENUE WITH 1934-35
ÉTAT GÉNÉRAL DES REVENUS ORDINAIRES ET COMPARAISON DU REVENU NET AVEC CELUI DE 1934-35

Volume II — Page	—	Gross Revenue — Revenus bruts 1935-36	Deductions — Déductions 1935-36	Net Revenue — Revenu net 1935-36	Net Revenue — Revenu net 1934-35	Increase — Augmentation	Decrease — Diminution
ZZ-2	Canada Grain Act	$ 1,213,086 90		$ 1,213,086 90	$ 1,204,535 91	$ 8,550 99	
T-2	Canada Gazette	49,295 15		49,295 14	47,256 76	2,038 38	
W-2	Canals	889,764 48		889,764 48	837,870 76	51,893 72	
	Casual Revenue, page 154	4,686,902 67	(a) $ 50,435 68	4,636,466 99	4,336 729 53	299,737 46	
H-2	Chinese Immigration	6,501 00	25 00	6,476 00	5,506 00	970 00	
R-7	Customs Duties	82,784,317 12	(b) 8,779,757 35	74,004,559 77	76,561 974 99		$ 2,557,415 22
K-2	Dominion Lands and Parks	463,382 98	5,702 51	457,680 47	516,388 97		58,708 50
ZZ-3	Electric Light Inspection	542,101 24		542,101 24	484,497 64	57,603 60	
R-7	Excise Duties	44,910,388 84	(b) 500,591 75	44,409,797 09	43,189,654 64	1,220,142 45	
	Fines and Forfeitures (including Customs and Excise Seizures), page 150	561,462 72	(c) 266,788 25	294,674 47	89,805 55	204,868 92	
FF-2	Fisheries Licences	42,104 25		42,104 25	42,934 85		830 60
ZZ-3	Gas Inspection	90,947 90		90,947 90	96,095 90		5,148 00
F-4	Gold Premium Tax	1,412,824 66		1,412,824 66	3,573,383 14		2,160,558 48
J-2	Insurance Superintendence	147,874 01	1,000 00	146,874 01	139,304 12	7,569 89	
F-2	Interest on Investments	10,614,124 99		10,614,124 99	10,963,478 38		349,353 39
Q-2	Militia Pension Act, 1901	178,408 19		178,408 19	173,794 47	4,613 72	
K-5	Ordnance Lands	15,690 76	6 00	15,684 76	15,818 77		134 01
Y-2	Patent and Copyright	463,731 76	8,969 85	454,761 91	425,676 85	29,085 06	
L-2	Penitentiaries	67,682 69		67,682 69	73,765 18		6,082 49
S-2	Post Office	39,203,499 82	(d) 6,695,611 30	32,507,888 52	31,248,324 47	1,259,564 05	
F-3	Premium, Discount and Exchange	47,784,892 38	(e) 47,749,292 74	35,599 64	751,492 15		715,892 51
	Public Works—						
V-2	Ferry Licences	3,022 00		3,022 00	2,706 00	316 00	
V-2	Graving Docks	74,600 17		74,600 17	80,033 41		5,433 24
V-3	Telegraph Lines	173,650 65		173,650 65	171,418 54	2,232 11	
O-2	Radio Receiving Licences	1,574,431 06		1,574,431 06	1,487,408 04	87,023 02	
X-2	Royal Canadian Mounted Police, Officers Pensions	10,807 02		10,807 02	9,202 92	1,604 10	
Q-2	Royal Military College	20,350 00	734 00	19,616 00	20,044 00		428 00
RR-2	Sick Mariners' Fund	187,961 92	514 40	187,447 52	181,203 58	6,243 94	
O-2	Steamboat Inspection	107,677 21		107,677 21	103,698 38	3,978 83	

R-7	War Tax—Excise Taxes	116,003,061 87	(b) 3,270,013 58	112,733,048 29	112,192,069 58	540,978 71	
F-4	War Tax—Financial Corporations	2,044,939 92	3,163 79	2,041,776 13	2,118,579 59	.....	76,803 46
R-7	War Tax—Income Tax	83,006,483 89	296,681 06	82,709,802 83	66,808,065 51	15,901,737 32	
ZZ-3	Weights and Measures	401,457 10	.....	401,457 10	407,302 75	.....	5,845 65
O-2	Wharves and Piers	113,995 74	.....	113,995 74	114,738 97	.....	743 23
	Grand Total — Total global	439,851,423 05	67,629,287 26	372,222,135 79	358,474,760 30	19,690,752 27	5,943,376 78
	Net Increase — Augmentation nette	.....	.....	.....	.....	13,747,375 49	

NOTES — REMARQUES

(*a*) Details of the refunds from the gross amount of Casual Revenue are shown in Volume II as follows:—Agriculture, Part "A", page 2, $15,858.15; Civil Service Commission, Part "D", page 2, $280.00; External Affairs, Part "E", page 2, $1,236.48; Finance, Part "F", page 4, $7,504.33; Indians, Part "I", page 2, $1,326.21; Interior, Part "K", page 6, $10.27; Labour, Part "M", page 2, $0.24; Legislation, Part "N", page 2, $1,295.00; National Revenue, Part "R", page 10, $7,954.57; Pensions and National Health, Part "RR", page 3, $754.18; Post Office, Part "S", page 3, $4.20; Secretary of State, Part "Y", page 3, $14,058.99; Soldier Settlement of Canada. Part "Z", page 2, $153.06; Total, $50,435.68 —— Le détail des sommes remboursées sur le montant brut du revenu casuel paraît dans les parties ci-après du Volume II:—Agriculture, page "A" 2: $15,858.15; Commission du Service Civil, page "D" 2: $280.00; Affaires extérieures, page "E" 2: $1,236.48; Finances, page "F" 4: $7,504.33; Législation, page "N" 2: $1,295.00; Revenu national, page "R" 10: $7,954.57; Pensions et Hygiène, page "RR" 3: $754.18; Postes, page "S" 3: $4.20; Secrétariat d'Etat, page "Y" 3: $14,058.99; Etablissement des soldats au Canada, page "Z" 2: $53.06. Total, $50,435.68.

(*b*) The large amount of refunds of Revenue shown against Customs and Excise Duties and Excise Taxes is due mainly to drawbacks and refunds of duty paid in accordance with the provisions of the Customs and Excise Acts and Section 33 of the Consolidated Revenue and Audit Act. Details of these payments will be found in Volume II of this report, Part "R", page 11 —— Les remboursements importants de droits de douanes et de droits et taxes d'accise proviennent principalement de paiements de drawbacks et de remises de droits, faits conformément aux dispositions de la Loi des Douanes et de la Loi d'Accise, et aux dispositions de l'article 33 de la Loi du Revenu consolidé et de la Vérification. Le développement en est donné dans le Volume II de ce rapport, partie "R", page 11.

(*c*) Details of the refunds from the gross amount of Fines and Forefitures are shown in Volume II as follows:—Immigration and Colonization, Part "H", page 3, $2,400.00; Interior, Part "K", page 6, $75.00; National Revenue, Part "R", page 11, $264,313.25. Total, $266,788.25 —— Le détail des remboursements d'amendes et de confiscations est donné comme suit dans le Volume II:—Immigration et Colonisation, partie "H", page 3, '$2,400.00; Intérieur, partie "K", page 6, $75.00; Revenu National, partie "R", page 11, $264,313.25. Total, $266.788.25.

(*d*) See note (*a*) on page 151 —— Voir la remarque (*a*) page 151.

(*e*) See note (c) on page 151 —— Voir la remarque (*c*) page 151.

Verified — Vérifié,

R. S. Glass,
Chief Supervisor of Audit —— Vérificateur en chef.

CLASSIFICATION OF CASUAL REVENUE, BY DEPARTMENTS, SHOWING COMPARISON WITH 1934-35
CLASSIFICATION DU REVENU CASUEL, PAR MINISTÈRE, ET COMPARAISON AVEC 1934-35

Volume II — Page	Department — Ministère	Miscellaneous Revenue, Fees, Licences, etc. — Revenus divers, droits, permis, etc.	Proceeds from Sales of Properties, Supplies, etc. — Produits de vente de propriétés, fournitures, etc.	Sundry Receipts — Recettes diverses	Refunds of Expenditure — Recouvrements sur dépenses	Total — Casual Revenue — Revenu casuel 1935-36	Total — Casual Revenue — Revenu casuel 1934-35	Increase — Augmentation	Decrease — Diminution
A-2	Agriculture	$ 187,384 21	$ 211,142 35	$ 6,773 09	$ 14,966 90	$ 420,266 55	$ 388,998 86	$ 31,267 69	
B-2	Archives				254 08	254 08	4 99	249 09	
D-2	Civil Service Commission	4,673 10			30 00	4,703 10	5,683 07		$ 979 97
E-2	External Affairs	112,197 45	112 56		596 45	112,906 46	120,774 60		7,868 14
F-4	Finance	1,587,519 72	32 12	525 72	115,578 29	1,703,655 85	1,125,472 34	578,183 51	
FF-2	Fisheries	413 00	117,941 49		646 81	119,001 30	98,161 38	20,839 92	
H-2	Immigration and Colonization	615 00	856 75	31 82	1,221 47	2,725 04	2,013 40	711 64	
I-2	Indian Affairs	300 00	421 57		7,483 90	8,205 47	4,225 11	3,980 36	
K-5	Interior	277 25	1,145 65	29 48	2,433 90	3,886 28	46,320 62		42,434 34
L-3	Justice		11,895 12	42 53	204 02	12,141 67	14,248 00		2,106 33
M-2	Labour		1,545 31		4 25	1,549 56	904 09	645 47	
N-2	Legislation	7,825 68	2 00		36 75	7,864 43	50,916 01		43,051 58
O-3	Marine	88,728 66	12,621 73	425 41	15 446 48	117 222 28	111.004 98	6,217 30	
P-2	Mines	2,490 80	12,031 49		2,768 92	17,291 21	15.894 15	1,397 06	
Q-2	National Defence	42,751 65	24,231 10	2,265 33	3,921 13	73,169 21	83,369 98		10,200 77
R-9	National Revenue	125,522 76	3,911 52	2,089 28	166,958 54	298,482 10	286,802 47	11,679 63	
	Pensions & National Health—								
RR-2	Pensions	141 08	162 81		146,202 73	146,506 62	171,644 06		25,137 44
RR-2	National Health	12,853 03	574 89	16,043 62		29,471 54	26,226 84	3,244 70	
S-3	Post Office		3 331 99	2 93	973 00	4,307 92	4.421 88		113 96
T-2	Printing and Stationery		71,955 03	47,449 38		119,404 41	214,196 16		94,791 75
V-3	Public Works	101,804 86	29,255 72	100,172 22	4,888 50	236,121 30	173,055 65	63,065 65	
W-2	Railways and Canals	1,106 24	4,753 56	127,136 77	2,642 43	135.639 00	206,722 22		71,083 22
X-3	Royal Canadian Mounted Police	17,616 99	6,555 72		762.187 75	786,360 46	881,265 52		94,905 06
Y-3	Secretary of State	188,960 04				188,960 04	210,795 91		21,835 87
Z-2	Soldier Settlement of Canada			32 26	1,142 74	1,175 00	2,512 64		1,337 64
ZZ-3	Trade and Commerce	76,692 27	785 50	18 66	7.699 68	85,196 11	91,094 60		5,898 49
	Grant Total	2,559.873 79	515,265 98	303,038 50	1,258.288 72	4,636,466 99	4,336,729 53	721,482 02	421,744 56
	Net Increase — Augmentation nette							299,737 46	

Verified —— Vérifié—

R. S. Glass,
Chief Supervisor of Audit —— Vérificateur en chef.

1935-1936

AUDITOR GENERAL'S REPORT

MISCELLANEOUS STATEMENTS

RAPPORT DE L'AUDITEUR GÉNÉRAL

ÉTATS DIVERS

MISCELLANEOUS STATEMENTS

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AGRICULTURE DEPARTMENT — MINISTÈRE DE L'AGRICULTURE

Experimental Farms — Fermes expérimentales

REVENUE AND EXPENDITURE — REVENUS ET DÉPENSES

Name of Farm — Nom de la ferme	Agriculture Department — Ministère de l'Agriculture			Construction, Repairs and Maintenance of Buildings — Construction, Réparations et entretien des bâtiments		Total Expenditure — Dépenses totales	Revenue — Revenus	Excess of Expenditure — Excédent des dépenses
	Salaries and Wages — Traitements et Salaires	Other Expenses — Autres Dépenses	Total	Agriculture Department — Ministère de l'Agriculture	Public Works — Travaux publics			
Central Farm and Farms generally including Illustration and Pathological Stations	$ 346,672 73	$ 225,845 52	$ 572,518 25	$ 2,754 95	$ 222,222 05	$ 797,495 25	$ 27,809 48	$ 769,685 77
Nova Scotia:—Kentville	44,267 83	18,121 22	62,389 05	1,500 00	3,414 82	67,303 87	15,864 29	51,439 58
Nappan	33,010 51	11,826 75	44,837 26	8,490 80	3,515 41	56,843 47	10,197 65	46,645 82
Prince Edward Island:—Charlottetown	31,021 37	7,398 35	38,419 72	3,249 76	3,516 20	45,185 68	3,564 88	41,620 80
Summerside (Fox farm)	10,602 88	5,148 57	15,751 45	1,748 95	862 37	18,362 77	1,959 89	16,402 88
New Brunswick:—Fredericton	36,245 38	12,892 32	49,137 70	10,755 00	20,347 47	80,240 17	7,307 50	72,932 67
Quebec:—Cap Rouge	24,938 76	8,847 63	33,786 39	.....	3,712 79	37,499 18	9,709 34	27,789 84
Farnham (Tobacco Farm)	12,020 84	2,831 60	14,852 44	.....	1,720 50	16,572 94	3,551 98	13,020 96
La Ferme	10,055 51	3,445 18	13,500 69	.....	2,906 75	16,407 44	4,129 00	12,278 44
L'Assomption	23,601 49	7,291 85	30,893 34	7,549 30	1,322 28	39,764 92	3,233 95	36,530 97
Lennoxville	31,394 48	10,893 11	42,287 59	5,099 72	1,907 74	49,295 05	9,038 57	40,256 48
Ste. Anne de la Pocatière	33,939 18	11,865 26	45,804 44	10,041 24	3,844 50	59,690 18	9,380 38	50,309 80
Ontario:—Harrow (Tobacco Farm)	37,111 01	13,500 10	50,611 11	4,845 37	3,398 36	58,854 84	14,230 56	44,624 28
Kapuskasing	33,288 16	9,974 83	43,262 99	.....	7,978 22	51,241 21	9,148 96	42,092 25
Manitoba:—Brandon	34,115 32	9,178 76	43,294 08	2,200 00	2,521 70	48,015 78	4,934 64	43,081 14
Morden	36,202 26	9,816 61	46,018 87	5,016 46	4,142 69	55,178 02	5,785 68	49,392 34
Saskatchewan:—Indian Head	35,493 45	13,753 24	49,246 69	698 70	12,214 24	62,159 63	7,551 54	54,608 09
" (Forest Nursery)	25,557 54	3,594 35	29,151 89	3,648 90	3,192 46	35,993 25	3,871 67	32,121 58
Rosthern	14,059 63	7,338 48	21,398 11	.....	1,458 10	22,856 21	5,923 95	16,932 26
Scott	28,499 75	10,740 48	39,240 23	600 00	2,566 76	42,406 99	3,835 56	38,571 43
Sutherland (Forest Nursery)	15,404 00	3,492 07	18,896 07	.....	1,415 50	20,311 57	819 68	19,491 89
Swift Current	28,146 42	13,120 89	41,267 31	33,135 41	4,807 00	79,209 72	2,428 52	76,781 20
Alberta:—Lacombe	30,770 94	11,573 58	42,344 52	15,094 26	2,981 96	60,420 74	6,045 06	54,375 68
Lethbridge	39,518 42	14,031 44	53,549 86	1,976 57	2,863 00	58,389 43	6,711 41	51,678 02
British Columbia:—Agassiz	27,290 17	11,613 77	38,903 94	.....	1,932 71	40,836 65	8,015 82	32,820 83
Sidney	25,796 76	6,449 66	32,246 42	.....	2,958 49	35,204 91	3,953 39	31,251 52
Summerland	38,815 44	11,529 91	50,345 35	999 90	10,987 73	62,332 98	7,928 65	54,404 33
Windermere	10,716 58	3,133 91	13,850 49	.....	2,323 72	16,174 21	2,053 53	14,120 68
Sub-Stations	49,421 45	99,563 23	148,984 68	23,784 08	7,483 12	180,251 88	963 18	179,288 70
Investigations concerning Plant Diseases	214,827 74	67,295 35	282,123 09	5,692 00	403 00	288,218 09	1,390 02	286,828 07
Total	1,362,806 00	646,108 02	2,008,914 02	148,881 37	a 344,921 64	2,502,717 03	b 201,338 73	2,301,378 30

NOTES — REMARQUES— *a* Repairs and Maintenance of Buildings, $156,795.90; Public Works Construction Acts 1934 and 1935, $188,125.74.
b Sales — Ventes, $196,156.64 (Vol. II, Part A-2), Sundry Revenue — Revenu Divers, $5,182.09.

FINANCE DEPARTMENT — MINISTÈRE DES FINANCES

Interest Accrued on Loans and Advances to Government Railways, Canadian National Steamships, Harbour Commissioners, etc.

Intérêts courus sur prêts et avances aux chemins de fer, à la marine du Gouvernement, aux commissaires des ports, etc.

—	Interest Accrued to Jan. 1, 1936 — Intérêts échus le 1er janvier 1936	Interest Accrued to Jan. 1, 1935 — Intérêts échus le 1er janvier 1935	Increase or * Decrease — Augmentation ou * Diminution
Government Railways			
Canadian National Railway	$ 34,479,510 11	$ 31,359,877 47	$ 3,119,632 64
Canadian Northern Railway	291,232,643 13	272,762,386 61	18,470,256 52
Grand Trunk Pacific Railway—			
Coupon Account	2,457,606 17	2,283,693 95	173,912 22
Guaranteed Interest Account	7,735,862 07	7,213,582 31	522,279 76
Receiver Account	40,227,393 24	37,481,543 50	2,745,849 74
General Account	36,838,965 99	35,303.491 77	1,535,474 22
3 p.c. Mortgage Bonds	14,097,839 43	13,106,399 43	991,440 00
Grand Trunk Railway	96,435,872 03	89,620,941 11	6,814,930 92
Canadian National Railways Financing and Guarantee Acts, 1931	6,090,486 09	4,565,190 05	1,525,296 04
Canadian National Railways Financing and Guarantee Acts, 1931, No. 2	2,237,261 00	1,648,693 18	588,567 82
Canadian National Railways Financing and Guarantee Acts, 1932	2,835,692 58	2,411,632 32	424,060 26
Canadian National Railways Financing Act, 1933	1,038,891 89	648,057 09	390,834 80
Canadian National Railways Financing Act, 1934	723,619 23	.....	723,619 23
Canadian National Railways Financing Act, 1935	153,474 14	.....	153,474 14
	536,585,117 10	*498,405,488 79*	*38,179,628 31*
Canadian National Steamships			
Canadian Government Merchant Marine, Limited	21,821,099 67	20,234,435 00	1,586,664 67
Canadian National (West Indies), Steamships, Ltd.	1,247,883 28	943,726 43	304,156 85
	23,068,982 95	*21,178,161 43*	*1,890,821 52*
Harbour Commissioners			
Chicoutimi	680,169 55	507,473 56	172,695 99
Halifax	1,316,477 10	872,036 70	444,440 40
Montreal	3,583,954 04	2,517,691 91	1,066,262 13
Montreal (Jacques Cartier Bridge)	327,476 48	218,815 08	108,661 40
Quebec (New)	10,017,967 95	9,008,353 34	1,009,614 61
Quebec (Old)	7,468,392 65	7,302,224 82	166,167 83
St. John	1,857,225 12	1,271,441 44	585,783 68
St. John (City of St. John Debentures)	42,361 51	20,092 55	22,268 96
Three Rivers	526,798 91	391,798 91	135,000 00
Three Rivers (Old Corporation)	527,344 06	502,898 06	24,446 00
Vancouver	379,145 72	757,857 19	* 378,711 47
	26,727,313 09	*23,370,683 56*	*3,356,629 53*
Miscellaneous			
Montreal Turnpike Trust	87,953 48	87,953 48	
Seed Grain, Saskatchewan Government	243,721 17	239,357 44	4,363 73
Government of Roumania	563,765 92	359,542 50	204,223 42
Government of Greece	1,468,125 00	1,076,750 00	391,375 00
	2,363,565 57	*1,763,603 42*	*599,962 15*
Total	588,744,978 71	544,717,937 20	44,027,041 51

NOTE —REMARQUE

The above amounts of accrued interest calculated to Jan. 1, 1936 were supplied by the Department of Finance—Les montants ci-dessus, fournis par le Ministère des Finances, représentent les intérêts courus le 1er janvier 1936.

FINANCE DEPARTMENT–Conc. — MINISTÈRE DES FINANCES–Suite

Redeemed and Converted Securities Audited for the Year 1935-36
Valeurs rachetées et converties, vérifiées en 1935-36

Loans — Emprunts	Matured and Unmatured Securities Outstanding April 1, 1935 — Valeurs dues, échues ou à échoir le 1er avril 1935	Net Value of Redeemed and Converted Securities Audited — Montant net des valeurs rachetées converties et vérifiées	Matured and Unmatured Securities Outstanding March 31, 1936 — Valeurs dues, échues ou à échoir le 31 mars 1936
Payable in Canada — Payables au Canada			
1915 War Loan due 1925	$ 9,000 00	$ 1,000 00	$ 8,000 00
1916 War Loan due 1931	46,900 00	16,400 00	30,500 00
1917 Victory Loan due 1922	56,250 00	1,250 00	55,000 00
1917 Victory Loan due 1927	21,050 00	4,900 00	16,150 00
1917 Victory Loan due 1937	236,299,800 00	.....	236,299,800 00
1918 Victory Loan due 1923	63,850 00	5,250 00	58,600 00
1918 Victory Loan due 1933	524,150 00	151,250 00	372,900 00
1919 Victory Loan due 1924	30,800 00	800 00	30,000 00
1919 Victory Loan due 1934	3,210,000 00	2,223,700 00	986,300 00
1922 Renewal Loan due 1927	11,100 00	1,100 00	10,000 00
1922 Renewal Loan due 1932	58,400 00	17,850 00	40,550 00
1923 Refunding Loan due 1928	4,700 00	.....	4,700 00
1923 Refunding Loan due 1943	147,000,100 00	.....	147,000,100 00
1924 Refunding Loan due 1944	50,000,000 00	.....	50,000,000 00
1925 Refunding Loan due 1940	75,000,000 00	.....	75,000,000 00
1926 Refunding Loan due 1946	45,000,000 00	.....	45,000,000 00
1931 Conversion Loan due 1956	43,125,700 00	.....	43,125,700 00
1931 Conversion Loan due 1957	37,523,200 00	.....	37,523,200 00
1931 Conversion Loan due 1958	276,687,600 00	.....	276,687,600 00
1931 Conversion Loan due 1959	289,693,300 00	.....	289,693,300 00
1931 National Service Loan due 1936	79,535,200 00	.....	79,535,200 00
1931 National Service Loan due 1941	141,663,000 00	.....	141,663,000 00
1932 Dominion of Canada Loan due 1935	25,000,000 00	24,735,000 00	265,000 00
1932 Dominion of Canada Loan due 1952	56,191,000 00	.....	56,191,000 00
1933 Refunding Loan due 1935	89,393,000 00	89,388,000 00	5,000 00
1933 Refunding Loan due 1939	47,269,500 00	.....	47,269,500 00
1933 Refunding Loan due 1945	88,337,500 00	.....	88,337,500 00
1934 Refunding Loan due 1936	63,336,000 00	.....	63,336,000 00
1934 Refunding Loan due 1939	7,933,000 00	.....	7,933,000 00
1934 Refunding Loan due 1942	40,409,000 00	.....	40,409,000 00
1934 Refunding Loan due 1949	138,322,000 00	.....	138,322,000 00
1935 Loan due 1940	115,013,636 82	.....	115,013,636 82
1935 Dominion of Canada Loan due 1943	* 20,000,000 00	.....	20,000,000 00
1935 Dominion of Canada Loan due 1955	* 40,000,000 00	.....	40,000,000 00
1935 Dominion of Canada Loan due 1936	* 45,000,000 00	.....	45,000,000 00
1935 Dominion of Canada Loan due 1938	* 90,000,000 00	.....	90,000,000 00
1935 Dominion of Canada Loan due 1939	* 20,000,000 00	.....	20,000,000 00
1935 Dominion of Canada Loan due 1955	* 55,000,000 00	.....	55,000,000 00
Treasury Bills			
Issued August 1, 1934 due August 1, 1935	50,000,000 00	50,000,000 00	
Issued September 1, 1934 due April 30, 1935	3,407,630 26	3,407,630 26	
Issued November 1, 1934 due April 30, 1935	2,540,100 00	2,540,100 00	
Issued November 1, 1934 due May 1, 1935	18,400,000 00	18,400,000 00	
Issued February 6, 1935 due May 1, 1935	18,300,000 00	18,300,000 00	
Issued March 11, 1935 due June 11, 1935	35,000,000 00	35,000,000 00	
Issued March 22, 1935 due June 22, 1935	15,000,000 00	15,000,000 00	
Issued April 15, 1935 due July 15, 1935	* 15,000,000 00	15,000,000 00	
Issued June 11 1935, due September 11, 1935	* 15,000,000 00	15,000,000 00	
Issued June 22, 1935 due September 23, 1935	* 15,000,000 00	15,000,000 00	
Issued July 15, 1935, due October 15, 1935	* 20,000,000 00	20,000,000 00	
Issued August 1, 1935 due November 1, 1935	* 30,000,000 00	30,000,000 00	
Issued August 15, 1935 due November 15, 1935	* 20,000,000 00	20,000,000 00	
Issued September 11, 1935 due December 11, 1935	* 20,000,000 00	20,000,000 00	
Carried forward	2,644,416,467 08	394,194,230 26	2,250,222,236 82

FINANCE DEPARTMENT–Con. — MINISTÈRE DES FINANCES–Suite

Redeemed and Converted Securities Audited for the Year 1935-36–Con.
Valeurs rachetées et converties, vérifiées en 1935-36–Suite

Loans — Emprunts	Matured and Unmatured Securities Outstanding April 1, 1935 — Valeurs dues, échues ou à échoir le 1er avril 1935	Net Value of Redeemed and Converted Securities Audited — Montant net des valeurs rachetées converties et vérifiées	Matured and Unmatured Securities Outstanding March 31, 1936 — Valeurs dues, échues ou à échoir le 31 mars 1936
Brought forward	$2,644,416,467 08	$394,194,230 26	$ 2,250,222,236 82
Payable in Canada–Con. — Payables au Canada–Suite			
Treasury Bills–*Conc.*			
Issued September 23, 1935 due December 31, 1935	* 15,000,000 00	15,000,000 00	
Issued October 15, 1935 due January 15, 1936	* 20,000,000 00	20,000,000 00	
Issued November 1, 1935 due February 1, 1936	* 30,000,000 00	30,000 000 00	
Issued November 15, 1935 due Feburary 15, 1936	* 20,000,000 00	20,000,000 00	
Issued December 11, 1935 due March 16, 1936	* 20,000,000 00	20,000,000 00	
Issued January 2, 1936 due April 1, 1936	* 25,000,000 00	.....	25,000,000 00
Issued January 15, 1936 due April 15, 1936	* 25,000,000 00	.....	25,000,000 00
Issued February 1, 1936 due May 1, 1936	* 30,000,000 00	.....	30,000,000 00
Issued February 15, 1936 due May 15, 1936	* 20,000,000 00	.....	20,000,000 00
Issued March 16, 1936 due June 15, 1936	* 20,000,000 00	.....	20,000,000 00
Miscellaneous			
Compensation to Seigneurs	11,827 40	.....	11,827 40
Debenture Stock 5%, 1919	2,000 00	.....	2,000 00
Debenture Stock 5½%, 1921	200 00	.....	200 00
Debenture Stock 5%, School Lands			
Province of Alberta	9,564,569 20	9,564,569 20	
Province of Manitoba	5,919,862 65	5,919,862 65	
Province of Saskatchewan	17,809,039 00	17,809,039 00	
Province of Alberta	* 9,564,569 20	.....	9,564,569 20
Province of Manitoba	* 5,919,862 65	.....	5,919,862 65
Province of Saskatchewan	* 17,809,039 00	.....	17,809,039 00
Dominion Stock Issue A. 6%	4,000 00	.....	4,000 00
Dominion Stock Issue B. 3½%	11,400 00	500 00	10,900 00
Dominion of Canada Savings Certificates	5,900 00	150 00	5,750 00
Province of Canada 5% Loan Debentures	400 00	.....	400 00
Province of New Brunswick 6% Loan Debentures	600 00	.....	600 00
Provincial Notes, Nova Scotia	39,166 53	.....	39,166 53
Unpaid Warrants, Prince Edward Island	549 59	.....	549 59
War Savings and Thrift Stamps	79,390 50	1,072 25	78,318 25
War Savings Certificates	11,955 00	260 00	11,695 00
	2,936,170,797 80	*532,489,683 36*	*2,403,681,114 44*
Payable in Canada and New York — Payables au Canada et à New-York—			
1915 Loan due 1935	874,000 00	874,000 00	
1917 War Loan due 1937	89,787,100 00	100 00	89,787,000 00
1930 Treasury Notes due 1932	5,000 00	5,000 00	
	90,666,100 00	*879,100 00*	*89,787,000 00*
Payable in London — Payables à Londres—			
1884 Loan due 1909-34	43,603 86	24,298 46	19,305 40
1888 Loan due 1938 (C.P.R. Land Grant.)	15,056,006 66	.....	15,056,006 66
1888 Loan due 1938	8,071,230 16	.....	8,071,230 16
1892 Loan due 1938	18,250,000 00	.....	18,250,000 00
1894 Loan due 1938	10,950,000 00	.....	10,950,000 00
1897 Loan due 1947	4,888,185 64	.....	4,888,185 64
Carried forward	3,084,095,924 12	523,393.081 82	2,493,468,114 44

FINANCE DEPARTMENT–Con. — MINISTÈRE DES FINANCES–Suite

Redeemed and Converted Securities Audited for the Year 1935-36–Conc.

Valeurs rachetées converties et vérifiées en 1935-36–Fin

Loans — Emprunts	Matured and Unmatured Securities Outstanding April 1, 1935 — Valeurs dues, échues ou à échoir le 1er avril 1935	Net Value of Redeemed and Converted Securities Audited — Montant net des valeurs rachetées converties et vérifiées	Matured and Unmatured Securities Outstanding March 31, 1936 — Valeurs dues, échues ou à échoir le 31 mars 1936
Brought forward	$ 3,084,095,924 12	$ 533,393,081 82	$ 2,493,468,114 44
Payable in London–Conc. — *Payables à Londres*–Fin			
Dominion Loan due 1930-50	137,058,841 00		† 137,058,841 00
Dominion Loan due 1940-60	93,926,666 66		† 93,926,666 66
1933 Loan due 1953-58	73,000,000 00		† 73,000,000 00
1934 Loan due 1950-55	48,666,666 67		† 48,666,666 67
Unpaid Debentures	17,236 04		17,236 04
	409,928,436 69	*24,298 46*	*409,904,138 23*
Payable in New York — Payables à New-York			
1916 Loan due 1931	1,000 00	1,000 00	
1919 Loan due 1929	3,700 00		3,700 00
1922 Loan due 1952	100,000,000 00		100,000,000 00
1926 Loan due 1936	40,000,000 00	37,860,000 00	2,140,000 00
1930 Loan due 1960	100,000,000 00		100,000,000 00
1932 Notes due 1933	10,000 00	10,000 00	
1933 Notes due 1934	22,000 00	22,000 00	
1935 Loan due 1945	* 76,000,000 00		76,000,000 00
1936 Loan due 1939	* 40,000,000 00		40,000,000 00
1936 Loan due 1961	* 48,000,000 00		48,000,000 00
Promissory Notes			
Issued September 1, 1934 due September 1, 1935	50,000,000 00	50,000,000 00	
Issued September 3, 1935 due February 1, 1936	* 20,000,000 00	20,000,000 00	
Issued December 1, 1935 due February 1, 1936	* 20,000,000 00	20,000,000 00	
Treasury Bills			
Issued September 1, 1934, due April 13, 1935	2,731,986 67	2,737,986 67	
Issued April 30, 1935 due January 30, 1936	* 2,737,986 67	2,737,986 67	
	499,512,673 34	*133,368,973 34*	*366,143,700 00*
Miscellaneous — Divers			
At credit of subscribers in arrears			
1917 Victory Loan Suspense Account	102,861 11	410 00	102,451 11
1917 Victory Loan Suspense Account (Halifax Subscriptions.)	370 00		370 00
1918 Victory Loan Suspense Account	62,578 00	40 00	62,538 00
1919 Victory Loan Suspense Account	43,697 08	70 00	43,627 08
Canvassers' Suspense Accounts			
1917 Victory Loan	702 43		702 43
1918 Victory Loan	526 82		526 82
1919 Victory Loan	400 33		400 33
Matured Bonds and Interest—unclaimed	23,685 92	463 75	23,222 17
	234,821 69	*983 75*	*233,837 94*
Total	3,936,512,829 52	666,763,038 91	3,269,749,790 61

NOTES — REMARQUES

* New issues during year — Emprunts lancés pendant l'année.

† Sinking Funds amounting to $58,168,944.35 were held by the Bank of Montreal, London, against these amounts (see in Introduction the Chapter on Sinking Funds) —— Fonds d'amortissement d'un montant de $58,168,944.35 retenus par la Banque de Montréal, Londres, contre ce montant (voir dans l'Introduction le chapitre intitulé "Fonds d'amortissement").

FINANCE DEPARTMENT–Con. — MINISTÈRE DES FINANCES–Suite

Receipts and Disbursements on account of Superannuation and Pensions, and Balances of the Superannuation and Pension Funds, 1935-36

Recettes et déboursés relatifs aux retraites et pensions et aux soldes des fonds de pension, 1935-36

—	Credit Balance April 1, 1935 — Solde créditeur le 1er avril 1935	Transactions, 1935-36		Credit Balance Mar. 31, 1936 — Solde créditeur le 31 mars 1936
		Receipts — Recettes	Disbursements — Déboursés	
CIVIL — PENSIONS CIVILES				
Civil Service Superannuation and Retirement Act—				
Fund No. 1 (May 12, 1870) *(a)*			$ 317,891 72	
Fund No. 2 (April 1, 1893) *(b)*	$ 1,937,823 77		41,201 03	$ 1,896,622 74
Retiring allowances for employees of the Department of Public Printing and Stationery—				
Fund No. 3 (O.C. Oct. 22, 1919, P.C. 2146) *(c)*			6,647 98	
Public Service Retirement Act—				
Fund No. 4 (July 1, 1920) *(d)*			392,744 72	
Civil Service Superannuation Act—				
Fund No. 5 (July 19, 1924) *(e)*	46,654,105 08	$ 6,029,572 58	3,476,501 74	49,207,175 92
Civil Servants Widows' Annuities Act—				
Fund No. 6 (April 14, 1927) *(d)*			117,839 31	
Pensions to Judges *(f)*			292,962 98	
Miscellaneous Pensions *(g)*			27,649 64	
Total, Civil	48,591,928 85	6,029,572 58	4,673,439 12	51,103,798 66
MILITARY — PENSIONES MILITAIRES				
Royal Canadian Mounted Police—				
Northwest Rebellion, 1885 *(h)*			798 80	
Families of Members of the Force who lost their lives while on duty *(h)*			7,349 08	
Pensions to ex-members of the Force *(i)*		10,807 02	227,283 00	
Dependents' Pension Fund *(j)*	1,747 02	21,518 11	1,323 96	21,941 17
Militiamen on Active Service and North-west Rebellion, 1885, including civil flying *(h)*			21,000 00	
European War and Active Militia *(h)*			41,521,576 65	
Militia Pension Act, 1901 *(i)*		178,408 19	1,247,642 85	
Total, Military — Militaire	1,747 02	210,733 32	43,026,974 34	21,941 17
Grand Total — Total global	48,593,675 87	6,240,305 90	47,700,413 46	51,125,739 83

NOTES—

(a) Disbursements charged and contributions credited directly to Consolidated Revenue Fund. Contributions have ceased, this being the oldest Superannuation Fund, having been superseded in 1893 by Fund No. 2. *(b)* Treated as an open account: contributions to this Fund have also ceased. *(c)* This is covered by a vote in the Supply Bill each year. No contributions were made by the employees retired under the Order in Council. *(d)* No contributions were received under this Act. Payments thereunder are charged directly to Consolidated Revenue Fund. *(e)* Treated as an open account. Receipts for this Fund include $1,874,963.87 rs the Government's contribution and $1,844,981.95 charged to Interest on Public Debt. *(f)* Statutory: no contributions. *(g)* No contributions: covered by votes in the Supply Bill with the exception of $2,810.59, which is statutory. *(h)* Covered by vote in the Supply Bill. *(i)* Disbursements charged and contributions credited directly to Consolidated Revenue Fund. *(j)* Treated as an open account. This Fund was opened on October 1, 1934.

REMARQUES—

(a) Les déboursés et les recettes sont débités ou crédités directement au Fonds du Revenu consolidé. Aucune contribution n'est plus versée à ce fonds qui, en 1893, fut remplacé par le Fonds N° 2. *(b)* Considéré comme un compte spécial: aucune contribution n'est versée à ce fonds. *(c)* Ce montant est couvert chaque année par un crédit de la Loi de Finances. Les employés ayant pris leur retraite en vertu des termes de l'arrêté en Conseil, ne versèrent aucune contribution. *(d)* Aucune contribution ne fut versée en vertu de cette loi. Les paiements sont imputés directement au Fonds du Revenu consolidé. *(e)* Considéré comme un compte spécial. Les recettes de ce fonds comprennent $1,874,963.87 représentant la quote-part de l'Etat, et $1,844,981.95 chargé au Compte des Intérêts de la dette publique. *(f)* Statutaire: aucune contribution n'est perçue. *(g)* Aucune contribution n'est versée, des crédits de la Loi de Finances y pourvoyant, sauf pour un montant statutaire de $2,810.59. *(h)* Payé à même un crédit de la Loi de Finances. *(i)* Les déboursés et les recettes sont imputés ou crédités au Fonds du Revenu consolidé. *(j)* Considéré comme un compte spécial. Ce Fonds fut crée le 1er octobre, 1934.

FINANCE DEPARTMENT–Con. — MINISTÈRE DES FINANCES–Suite

Transferred, Exchanged, Issued and Outstanding Securities Audited during 1935-36

Loans — Emprunts	Period — Période	Bonds Outstanding at Commencement of Period — Obligations dues au commencement de la période	
		Fully Registered — Nominatives	Coupon — Coupons
Payable in Canada *Payables au Canada*			
1917 Victory Loan due 1937	Dec. 1/34 to Nov. 30/35	$ 95,084,100 00	$ 141,215,700 00
1923 Refunding Loan due 1943	Oct. 15/34 to Oct. 14/35	69,788,000 00	77,212,100 00
1924 Refunding Loan due 1944	Oct. 15/34 to Oct. 14/35	20,024,000 00	29,976,000 00
1925 Refunding Loan due 1940	Mar. 1/35 to Feb. 29/36	25,895,500 00	49,104,500 00
1926 Refunding Loan due 1946	Feb. 1/35 to Jan. 31/36	14,859,000 00	30,141,000 00
1931 Conversion Loan due 1956	Nov. 1/34 to Oct. 31/35	14,887,500 00	28,238,200 00
1931 Conversion Loan due 1957	Nov. 1/34 to Oct. 31/35	15,311,000 00	22,212,200 00
1931 Conversion Loan due 1958	Nov. 1/34 to Oct. 31/35	106,422,000 00	170,265,600 00
1931 Conversion Loan due 1959	Nov. 1/34 to Oct. 31/35	119,052,000 00	170,641,300 00
1931 National Service Loan due 1936	Nov. 15/34 to Nov. 14/35	20,217,000 00	59,318,200 00
1931 National Service Loan due 1941	Nov. 15/34 to Nov. 14/35	67,189,000 00	74,474,000 00
1932 Dominion of Canada Loan due 1935	Oct. 15/34 to Oct. 14/35	1,467,000 00	23,533,000 00
1932 Dominion of Canada Loan due 1952	Oct. 15/34 to Oct. 14/35	18,770,000 00	37,421,000 00
1933 Refunding Loan due 1935	Oct. 15/34 to Oct. 14/35	32,380,000 00	57,013,000 00
1933 Refunding Loan due 1939	Oct. 15/34 to Oct. 14/35	8,650,000 00	38,619,500 00
1933 Refunding Loan due 1945	Oct. 15/34 to Oct. 14/35	28,376,500 00	59,961,000 00
1934 Refunding Loan due 1936	Oct. 15/34 to Oct. 14/35	36,340,000 00	26,996,000 00
1934 Refunding Loan due 1939	Oct. 15/34 to Oct. 14/35	1,167,000 00	6,766,000 00
1934 Refunding Loan due 1942	Oct. 15/34 to Oct. 14/35	8,414,000 00	31,995,000 00
1934 Refunding Loan due 1949	Oct. 15/34 to Oct. 14/35	42,933,500 00	95,388,500 00
1935 Loan due 1940	Mar. 1/35 to Feb. 29/36	105,013,636 82	10,000,000 00
1935 Dominion of Canada Loan due 1943	June 1/35 to Nov. 30/35	3,966,000 00	16,034,000 00
1935 Dominion of Canada Loan due 1955	June 1/35 to Nov. 30/35	6,510,500 00	33,489,500 00
		862,717,236 82	*1,290,015,300 00*
Payable in Canada and New York *Payables au Canada et à New-York*			
1917 War Loan due 1937	Mar. 1/35 to Feb. 29/36	17,391,000 00	72,396,100 00
Payable in New York *Payables à New-York*			
1922 Loan due 1952	Nov. 1/34 to Oct. 31/35	16,672,000 00	83,328,000 00
1926 Loan due 1936	Feb. 1/35 to Jan. 31/36	.....	40,000 000 00
1930 Loan due 1960	April 1/35 to Mar. 31/36	10,366,000 00	89,634,000 00
1935 Loan due 1945	Aug. 15/35 to Feb. 14/36	.....	76,000,000 00
		27,038,000 00	*288,962,000 00*
Payable in London *Payables à Londres*			
1888 Loan due 1938 (C.P.R.)	Jan. 1/35 to Dec. 31/35	9,597,066 66	5,458,940 00
1888 Loan due 1938	Jan. 1/35 to Dec. 31/35	7,885,323 38	185,906 78
1892 Loan due 1938	Jan. 1/35 to Dec. 31/35	18,250,000 00	.....
1894 Loan due 1938	Jan. 1/35 to Dec. 31/35	10,950,000 00	.....
1897 Loan due 1947	April 1/35 to Mar. 31/36	4,888,185 64	.....
Dominion Loan due 1930-50	Jan. 1/35 to Dec. 31/35	137,058,841 00	.....
Dominion Loan due 1940-60	April 1/35 to Mar. 31/36	93,926,666 66	.....
1933 Loan due 1953-58	Mar. 1/35 to Feb. 29/36	73,000,000 00	.....
1934 Loan due 1950-55	Nov. 1/34 to Oct. 31/35	48,666,666 67	.....
		404,222,750 01	*5,644,846 78*
	Total	1,311,368,986 83	1,657,018,246 78
		2,968,387,233 61	

NOTE — REMARQUE

(a) This amount includes a $100 coupon bond which was bequeathed to the Government and cancelled— Ce montant inclut un coupon d'une valeur de $100 légué au Gouvernement et annulé.

FINANCE DEPARTMENT–Con. — MINISTÈRE DES FINANCES–Suite

Valeurs transférées, échangées, émises et échues vérifiées en 1935-36

Transferred and Exchanged Securities Audited — Valeurs transférées et échangées, vérifiées		Bonds Issued — Obligations émises		Bonds Outstanding at End of Period — Obligations dues à la fin de la période	
Fully Registered — Nominatives	Coupon — Coupons	Fully Registered — Nominatives	Coupon — Coupons	Fully Registered — Nominatives	Coupon — Coupons
$ 15,409,800 00	$ 1,529,400 00	$ 3,233,100 00	$ 13,706,100 00	$ 82,907,400 00	$ 153,392,400 00
4,076,000 00	1,715,900 00	2,637,500 00	3,154,400 00	68,349,500 00	78,650,600 00
1,836,000 00	334,700 00	548,500 00	1,622,200 00	18,736,500 00	31,263,500 00
3,357,000 00	224,600 00	739,000 00	2,842,600 00	23,277,500 00	51,722,500 00
1,532,500 00	355,100 00	495,500 00	1,392,100 00	13,822,000 00	31,178,000 00
996,500 00	1,522,400 00	1,651,500 00	867,400 00	15,542,500 00	27,583,200 00
919,000 00	1,401,900 00	1,542,000 00	778,900 00	15,934,000 00	21,589,200 00
14,510,000 00	6,499,900 00	8,855,000 00	12,154,900 00	100,767,000 00	175,920,600 00
7,913,500 00	5,550,800 00	7,183,500 00	6,280,800 00	118,322,000 00	171,371,300 00
2,707,000 00	679,500 00	360,500 00	3,026,000 00	17,870,500 00	61,664,700 00
4,816,500 00	1,000,000 00	2,599,500 00	3,217,000 00	64,972,000 00	76,691,000 00
871,000 00	1,000 00	577,000 00	295,000 00	1,173,000 00	23,827,000 00
2,380,500 00	2,110,000 00	2,334,500 00	2,156,000 00	18,724,000 00	37,467,000 00
2,920,000 00	.....	1,100,000 00	1,820,000 00	30,560,000 00	58,833,000 00
4,521,000 00	32,500 00	74,000 00	4,479,500 00	4,203,000 00	43,066,500 00
1,977,000 00	1,836,200 00	2,007,500 00	1,805,700 00	28,407,000 00	59,930,500 00
3,140,000 00	100,000 00	3,220,000 00	20,000 00	36,420,000 00	26,916,000 00
87,500 00	52,000 00	55,000 00	84,500 00	1,134,500 00	6,798,500 00
247,500 00	163,000 00	189,500 00	221,000 00	8,356,000 00	32,053,000 00
2,068,000 00	3,513,700 00	3,750,500 00	1,831,200 00	44,616,000 00	93,706,000 00
105,013,636 82	.....	100,013,636 82	5,000,000 00	100,013,636 82	15,000,000 00
550,000 00	9,000 00	521,000 00	38,000 00	3,937,000 00	16,063,000 00
484,000 00	718,500 00	118,500 00	1,084,000 00	6,145,000 00	33,855,000 00
182,335,936 82	*29,350,100 00*	*143,806,736 82*	*67,877,300 00*	*824,190,036 82*	*1,328,542,500 00*
1,759,000 00	546,400 00	579,000 00	1,726,300 00	16,211,000 00	73,576,000 00
347,000 00	415,000 00	460,000 00	302,000 00	16,785,000 00	83,215,000 00
.....	1,000 00	.....	1,000 00	.....	40,000,000 00
1,690,000 00	591,000 00	634,000 00	1,647,000 00	9,310,000 00	90,690,000 00
.....	.....	.....	.....	.....	76,000,000 00
2,037,000 00	*1,007,000 00*	*1,094,000 00*	*1,950,000 00*	*26,095 000 00*	*289,905,000 00*
.....	973 33	973 33	.....	9,598,039 99	5,457,966 67
.....	10,220 00	10,220 00	.....	7,895,543 38	175,686 78
.....	.....	.....	.....	18,250,000 00	
.....	.....	.....	.....	10,950,000 00	
.....	.....	.....	.....	4,888,185 64	
.....	.....	.....	.....	137,058,841 00	
.....	.....	.....	.....	93,926,666 66	
.....	.....	.....	.....	73,000,000 00	
.....	.....	.....	.....	48,666,666 67	
.....	*11,193 33*	*11,193 33*	.....	*404,233,949 34*	*5,633,653 45*
186,129,936 82	30,914,693 33	145,490,930 15	71,553,600 00	1,270,729,980 16	1,697,657,153 45
*(a)*217,044,630 15		217,044,530 15		2,968,387,133 61	

FINANCE DEPARTMENT–Con. — MINISTÈRE DES FINANCES–Suite

Registered and Coupon Interest Audited for the Year 1935-36
Coupons et chèques d'intérêts vérifiés en 1935-36

Loans — Emprunts	Interest Due and Unpaid April 1, 1935 — Intérêts échus et impayés le 1er avril 1935		Interest Accruing Due During Year Audited — Intérêts dus pendant l'année vérifiés		Interest Paid During Year Audited — Intérêts payés pendant l'année vérifiés		Interest Due and Unpaid March 31, 1936 — Intérêts échus et impayés le 31 mars 1936	
	Fully Registered — Nominatifs	Coupon — Coupons	Fully Registered — Nominatifs	Coupon — Coupons	Fully Registered — Nominatifs	Coupon — Coupons	Fully Registered — Nominatifs	Coupon — Coupons
Payable in Canada — Payables au Canada								
1915 War Loan due 1925, 5%		$ 1,750 00						$ 1,750 00
1916 War Loan due 1931, 5%		9,835 00				$ 565 00		9,270 00
1917 Victory Loan due 1922, 5½%		19,971 77				262 56		19,709 21
1917 Victory Loan due 1927, 5½%		7,070 84				138 84		6,932 00
1917 Victory Loan due 1937, 5½%, 1 year on $236,299,800		65,160 09	$ 4,776,318 80	$ 8,220,171 72	$ 4,776,318 80	8,219,226 58		66,105 23
1918 Victory Loan due 1923, 5½%		16,505 06				855 23		15,649 83
1918 Victory Loan due 1933, 5½%		39,177 31				9,763 54		29,413 77
1919 Victory Loan due 1924, 5½%		8,489 66				523 85		7,965 81
1919 Victory Loan due 1934, 5½%		156,165 73				60,138 67		96,027 06
1922 Renewal Loan due 1927, 5½%		1,005 01				81 13		923 88
1922 Renewal Loan due 1932, 5½%		2,474 86				208 93		2,265 93
1923 Refunding Loan due 1928, 5%		715 00				2 50		712 50
1923 Refunding Loan due 1943, 5%, 1 year on $147,000,100		62,667 50	3,424,987 50	3,925,017 50	3,424,987 50	3,918,320 00		69,365 00
1924 Refunding Loan due 1944, 4½%, 1 year on $50,000,000		25,962 75	852,086 25	1,397,913 75	852,086 25	1,399,185 00		24,691 50
1925 Refunding Loan due 1940, 4½%, 1 year on $75,000,000		135,567 00	1,067,073 75	2,307,926 25	1,067,073 75	2,317,756 50		125,736 75
1926 Refunding Loan due 1946, 4½%, 1 year on $45,000,000		50,521 50	627,840 00	1,397,160 00	627,840 00	1,402,976 25		44,705 25
1931 Conversion Loan due 1956, 4½%, 1 year on $43,125,700		8,633 63	699,311 25	1,241,345 25	699,311 25	1,240,102 77		9,876 11
1931 Conversion Loan due 1957, 4½%, 1 year on $37,523,200		12,501 25	712,271 25	976,272 75	712,271 25	975,104 75		13,669 25
1931 Conversion Loan due 1958, 4½%, 1 year on $276,687,600		58,727 00	4,620,847 50	7,830,094 50	4,620,847 50	7,827,722 75		61,098 75
1931 Conversion Loan due 1959, 4½%, 1 year on $289,693,300		128,209 00	5,350,488 75	7,685,709 75	5,350,488 75	7,718,919 00		94,999 75

1931 National Service Loan due 1936, 5%, 1 year on $79,535,200		63,207 50	911,787 50	3,064,972 50	911,787 50	3,071,495 00		56,685 00
1931 National Service Loan due 1941, 5%, 1 year on $141,663,000		67,200 00	3,277,675,00	3,805,475 00	3,277,675 00	3,801,050 00		71,625 00
1932 Dominion of Canada Loan due 1935, 4%, 1 year on $25,000,000		1,980 00	50,080 00	949,920 00	50,080 00	950,620 00		1,280 00
1932 Dominion of Canada Loan due 1952, 4%, 1 year on $56,191,000		12,900 00	753,190 00	1,494,450 00	753,190 00	1,491,430 00		15,920 00
1933 Refunding Loan due 1935, 3½%, 1 year on $89,393,000		70 00	1,077,825 00	2,050,930 00	1,077,825 00	2,051,000 00		
1933 Refunding Loan due 1939, 4%, 1 year on $47,269,500		4,470 00	231,580 00	1,659,200 00	231,580 00	1,657,420 00		6,250 00
1933 Refunding Loan due 1945, 4%, 1 year on $88,337,500		24,234 00	1,135,420 00	2,398,080 00	1,135,420 00	2,396,492 00		25,822 00
1934 Refunding Loan due 1936, 2%, 1 year on $63,336,000 less $342.31 interest received on bonds sold after date of issue			727,600 00	538,777 69	727,600 00	538,327 69		450 00
1934 Refunding Loan due 1939, 2½%, 1 year on $7,933,000 less $212.81 interest received on bonds sold after date of issue			28,787 50	169,324 69	28,787 50	168,987 19		337 50
1934 Refunding Loan due 1942, 3%, 1 year on $40,409,000 less $276.90 interest received on bonds sold after date of issue			251,662 50	960,330 60	251,662 50	958,440 60		1,890 00
1934 Refunding Loan due 1949, 3½%, 1 year on $138,322,000 less $490.91 interest received on bonds sold after date of issue			1,539,510 00	3,301,269 09	1,539,510 00	3,272,702 09		28,567 00
1935 Loan due 1940, 3%, 1 year on $115,013,636.82 less $94,531.76 interest on bonds dated March 1, 1935 issued March 11 1935			3,000,409 10	355,468 24	3,000,409 10	355,468 24		
1935 Dominion of Canada Loan due 1943, 2½%, 6 mos. on $20,000,000 less $2,037.54 interest received on bonds sold after date of issue			49,212 50	198,749 96	49,212 50	196,787 46		1,962 50
1935 Dominion of Canada Loan due 1955, 3%, 6 mos. on $40,000,000 less $6,257.93 interest received on bonds sold after date of issue			92,175 00	501,567 07	92,175 00	491,614 57		9,952 50
1935 Dominion of Canada Loan due 1936, 1½%, 6 mos. on $45,000,000 less $25,274.04 interest received on bonds sold after date of issue, 9 days on $35,000,000 and 30 days on $10,000,000			123,750 00	188,475 96	123,750 00	188,475 96		
Treasury Bills—								
Issued August 1, 1934 due August 1, 1935, 2⅛%, 6 mos. on $50,000,000				718,748 30		718,748 30		
Issued September 1, 1934 due April 30, 1935, 2%, 241 days on $3,407,630.26			44,999 39		44,999 39			
Issued November 1, 1934 due April 30, 1935, 1¼%, 180 days on $2,540,100.00			21,921 41		21,921 41			

FINANCE DEPARTMENT–Con. — MINISTÈRE DES FINANCES–Suite

Registered and Coupon Interest Audited for the Year 1935-36—Con.
Coupons et chèques d'intérêts vérifiés en 1935-36—Suite

Loans — Emprunts	Interest Due and Unpaid April 1, 1935 — Intérêts échus et impayés le 1er avril 1935		Interest Accruing Due During Year Audited — Intérêts dus pendant l'année vérifiés		Interest Paid During Year Audited — Intérêts payés pendant l'année vérifiés		Interest Due and Unpaid March 31, 1936 — Intérêts échus et impayés le 31 mars 1936	
	Fully Registered — Nominatifs	Coupon — Coupons	Fully Registered — Nominatifs	Coupon — Coupons	Fully Registered — Nominatifs	Coupon — Coupons	Fully Registered — Nominatifs	Coupon — Coupons
Payable in Canada–Conc. — *Payables au Canada*–Fin								
Treasury Bills–*Conc.* — *Fin*								
Issued November 1, 1934 due May 1, 1935, $13,400,000 sold at 98·77262686 and $5,000,000 sold at 99·0331			$ 212,813 00		$ 212,813 00			
Issued February 6, 1935 due May 1, 1935, $18,300,000 sold at 99·529508, less $2,875.00 discount on $5,000,000 purchased prior to maturity at 99·9425			83,224 96		83,224 96			
Issued March 11, 1935 due June 11, 1935, $35,000,000 sold at 99·56084			153,706 00		153,706 00			
Issued March 22, 1935 due June 22, 1935, $15,000,000 sold at 99·558809			66,178 67		66,178 67			
Issued April 15, 1935 due July 15, 1935, $15,000,000 sold at 99·578352			63,247 25		63,247 25			
Issued June 11, 1935 due September 11, 1935, $15,000,000 sold at 99·62334			56,499 00		56,499 00			
Issued June 22, 1935 due September 23, 1935, $15,000,000 sold at 99·6051415			59,228 78		59,228 78			
Issued July 15, 1935 due October 15, 1935, $20,000,000 sold at 99·6521111			69,577 78		69,577 78			
Issued August 1, 1935 due November 1, 1935, $30,000,000 sold at 99·6900026			92,999 21		92,999 21			
Issued August 15, 1935 due November 15, 1935, $20,000,000 sold at 99·69269405			61,461 19		61,461 19			
Issued September 11, 1935 due December 11, 1935, $20,000,000 sold at 99·6800482			63,990 36		63,990 36			
Issued September 23, 1935 due December 31, 1935, $15,000,000 sold at 99·6315826			55,262 60		55,262 60			

Issued October 15, 1935 due January 15, 1936, $20,000,000 sold at 99·64565			70,870 12		70,870 12			
Issued November 1, 1935 due February 1, 1936, $30,000,000 sold at 99·672982			98,105 32		98,105 32			
Issued November 15, 1935 due February 15, 1936, $20,000,000 sold at 99·6806144			63,877 12		63,877 12			
Issued December 11, 1935 due March 16, 1936, $20,000,000 sold at 99·6724825			65,503 50		65,503 50			
Issued January 2, 1936 due April 1, 1936, $25,000,000 sold at 99·705493			73,626 66		73,626 66			
Compensation to Seigneurs, 1 year to December 31, 1935, 6%			585 88		585 88			
Debenture Stock School Lands, 5%, 1 year on $33,293,470.85			1,664,673 55		1,664,673 55			
Dominion Stock "A", 6%, 1 year on $4,000.00			240 00		240 00			
Dominion Stock "B", 3½%			390 58		390 58			
Unpaid Interest Adjustment Account		$ 760 95						$ 760 95
Unpaid Dividends and Warrants		11,437 99						11,437 99
Unpaid Dividends Stock "B"		(a) 3,351 75		$ 91 00				3,442 75
		1,000,722 15	*38,524,871 48*	*57,337,441 57*	*38,524,871 48*	*$57,400,912 95*		*937,250 77*
Payable in Canada and New York — Payables au Canada et à New-York								
1915 Loan due 1935, 5%, 6 mos. on $874,000	$ 100 00	250 00	150 00	21,700 00	250 00	21,925 00		25 00
1917 War Loan due 1937, 5%, 1 year on $80,787,000		235,135 00	828,550 00	3,660,800 00	828,550 00	3,674,710 00		221,225 00
1930 Treasury Notes due 1932, 4%		160 00				120 00		40 00
	100 00	*235,545 00*	*828,700 00*	*3,682,500 00*	*828,800 00*	*3,696,755 00*		*221,290 00*
Payable in London — Payables à Londres								
1884 Loan due 1909–34, 3½%	287 42	34 03			165 02	17 03	$ 122 40	17 00
1888 Loan due 1938 (C.P.R.) 3½%, 1 year on $15,056,006.66	219 35	2,870 10	335,931 40	191,028 82	335,933 64	97,804 19	217 11	96,094 73
1888, 1892 and 1894 Loans due 1938, 3%, 1 year on $37,271,230.16	850 39	350 40	1,112,859 00	5,277 90	1,113,157 73	5,343 60	551 66	284 70
1897 Loan due 1947, 2½%, 1 year on $4,888,185.64	118 03		122,204 62		122,231 05		91 60	
Loan due 1939-50, 3½%, 1 year on $137,058,841	3,555 34		4,797,059 42		4,797,310 83		3,303 93	
Loan due 1940-60, 4%, 1 year on $93,926,666.66	21,984 91		3,757,066 66		3,760,814 96		18,236 61	
1933 Loan due 1953–58, 4%, 1 year on $73,000,000 plus $184.93 interest on bonds allotted in 1935–36	4,261 72		2,920,184 93		2,919,605 80		4,840 85	
1934 Loan due 1950–55, 3¼%, 1 year on $48,666,666.67	188 12	180,923 20	1,581,666 67		1,580,741 80	(b) 180,923 20	1,112 99	
1915 Loan due 1920–25, 4½%		10 95						10 95
Unpaid Coupons (Old Loans)		33,622 37						33,622 37

FINANCE DEPARTMENT–Con. — MINISTÈRE DES FINANCES–Suite

Registered and Coupon Interest Audited for the Year 1935-36—Conc.

Coupons et chèques d'intérêts vérifiés en 1935-36—Fin

Loans — Emprunts	Interest Due and Unpaid April 1, 1935 — Intérêts échus et impayés le 1er avril 1935		Interest Accruing Due During Year Audited — Intérêts dus pendant l'année vérifiés		Interest Paid During Year Audited — Intérêts payés pendant l'année vérifiés		Interest Due and Unpaid March 31, 1936 — Intérêts échus et impayés le 31 mars 1936	
	Fully Registered — Nominatifs	Coupon — Coupons	Fully Registered — Nominatifs	Coupon — Coupons	Fully Registered — Nominatifs	Coupon — Coupons	Fully Registered — Nominatifs	Coupon — Coupons
Payable in London–Conc. — *Payables à Londres* –Fin								
Unpaid Interest Warrants (Old Loans)	$ 11,225 17				$ 119 37		$ 11,105 80	
Unpaid Dividends 1894 Stock 3%	21 15						21 15	
	42,711 60	*$ 217,811 05*	*$14,626,972 70*	*$ 196,306 72*	*14,630,080 20*	*$ 284,088 02*	*39,604 10*	*$ 130,029 75*
Payable in New York — Payables à New-York								
1915 Loan due 1917, 5%		50 00						50 00
1916 Loan due 1921, 5%		1,400 00						1,400 00
1916 Loan due 1926, 5%		1,225 00						1,225 00
1916 Loan due 1931, 5%		2,750 00				525 00		2,225 00
1917 Loan due 1919, 5%		1,200 00						1,200 00
1919 Loan due 1921, 5½%		55 00						55 00
1919 Loan due 1929, 5½%	55 00	2,312 75					55 00	2,312 75
1922 Loan due 1952, 5%, 1 year on $100,000,000	125 00	49,300 00	836,625 00	4,163,375 00	836,625 00	4,163,500 00	125 00	49,175 00
1924 Loan due 1925, 4%		20 00						20 00
1926 Loan due 1936, 4½%, 1 year on $40,000,000		49,950 00		1,800,000 00		1,801,665 00		48,285 00
1930 Loan due 1960, 4%, 1 year on $100,000,000	980 00	251,820 00	376,020 00	3,623,980 00	375,120 00	3,588,240 00	1,880 00	287,560 00
1932 Treasury Notes due 1933, 4%		333 36				333 36		
1933 Treasury Notes due 1934, 4%		146 67				146 67		
1935 Loan due 1945, 2½%, 6 months on $76,000 00				950,000 00		934,575 00		15,425 00
Promissory Notes—								
Issued September 1, 1934 due September 1, 1935, 2%, 6 mos. and 2 days to September 3, 1935 on $50,000,000			505,555 56		505,555 56			
Issued September 3, 1935 called January 2, 1936, ¾ of 1%, 4 mos. on $20,000,000			50,000 00		50,000 00			

Issued December 1, 1935 called January 2, 1936, ¼ of 1%, 32 days on $20,000,000..	.....	.....	13,333 35	.....	13,333 35			
Treasury Bills—								
Issued September 1, 1934 due April 30, 1935, 2%, 241 days on $2,737,986.67...	.....	.....	36,156 43	.....	36,156 43			
Issued April 30, 1935 due January 30, 1936, 2%, 275 days on $2,737,986.67.....	.....	.....	41,257 33	.....	41,257 33			
	1,160 00	*360,562 78*	*1,858,947 67*	*10,537,355 00*	*1,858,047 67*	*10,488,985 03*	*2,060 00*	*408,932 75*
Total.....	43,971 60	1,814,640 98	55,839,491 85	71,753,603 29	55,841,799 35	71,870,741 00	41,664 10	1,697,503 27

NOTES — REMARQUES—

(a) Unclaimed interest cheques deposited —Chèques d'intérêts non réclamés déposés.

(b) Interest on outstanding scrip reported by Bank of Montreal, London, as coupon interest, carried as unpaid coupons during 1934–35. Interest now paid and account closed — Les intérêts ont été payés depuis et le compte fermé. Bordereaux donnés par la banque de Montréal, Londres, comme coupons d'intérêts retenus comme coupons impayés durant l'année 1934–35.

FINANCE DEPARTMENT–Con. — MINISTÈRE DES FINANCES–Suite

Federal District Commission — Commission du district fédéral

Government Grounds — Terrains du Gouvernement

CASH ACCOUNT — COMPTE DE CAISSE

SUMMARY — SOMMAIRE

Receipts — Recettes		
Parliamentary Appropriation, Vote 232	$ 107,400 00	
Disbursements as detailed below — Deboursés détaillés ci-après	107,380 90	
Unexpended balance refunded to Receiver General — Balance inemployée reversée au Receveur Général		$ 19 10

DETAILS OF DISBURSEMENTS — DÉTAIL DES DÉBOURSÉS

Wages to foremen, labourers, etc.	60,343 89	
Materials, supplies, repairs, etc.: Federal District Commission, trucking, $9,353; planting, etc., $3,232.55; fence materials, $3,211.49; snow plowing, $1,594.75; maintenance of grounds, $1,120.42; fertilizer, $155; frost Steel and Wire Co., fence materials, $11,463.24; K. McDonald and Sons, plants, seeds, etc., $2,260.65; Ontario Ready-Mix Cement Co., road surfacing materials, $2,129.09; C. C. Ray, coal, $1,252.47; payments under $1,000: auto and truck supplies and repairs, $40.37; cement, $809.47; electrical supplies, $111.95; electricity, $508.94; feed, grain and seed, $157.50; fence materials, $71.55; filling, sand and stone, $2,223.50; garden supplies, $274.81; gasoline and oil, $360.57; glass, $327.62; hardware, $418.41; lumber, $77.47; machine parts and repairs, $1,231.60; metal work, $36.97; paint, varnish, etc., $134.88; plants, seeds, etc., $236.53; plumbing and piping, $41.49; road surfacing materials, $2,160.65; sodding, $629.36; stationery, $21.38; surgical supplies and chemicals, $180.45; toilet supplies, $123.11; tree compound, $50.53; sundries, $190.45	46,192 02	
Various outlay: excise stamps, $87; express and freight, $20.59; legal fees, $51.40; postage, $12; surveyors fees, $53; telephone exchange service, $71.	294 99	
Payments into court re Hopfinger case	550 00	
Total Disbursements — Total des déboursés		107,380 90

Parks, Driveways, etc. — Parcs, Boulevards, etc.

CASH ACCOUNT — COMPTE DE CAISSE

SUMMARY — SOMMAIRE

Balance brought forward April 1, 1935		$ 15,952 19
Disbursements for 1935–36 as detailed below	$ 244,389 82	
Less — Receipts for 1935–36 as detailed below	241,199 93	
Excess of disbursements over Receipts — Excédent des déboursés sur les recettes		3,189 89
		12,762 30
Less—Unexpended balance of Vote 232 refunded to Receiver General		12 30
Balance in hands of Commission, March 31, 1936 — Balance entre les mains de la Commission le 31 mars 1936		12,750 00

DETAILS — DÉTAIL

RECEIPTS — RECETTES

Statutory grant	200,000 00
Parliamentory Appropriation, Vote 232	17,000 00
Interest allowed by bank on deposits	451 79
Labour and materials provided for Government Departments, repaid	12,638 97
Rentals of Bate Island and Rockcliffe Park refreshment booths and boat house at Dow's Lake	1,328 97
Sundry receipts	9,780 20
Total Receipts — Total des recettes	241,199 93

FINANCE DEPARTMENT–Con. — MINISTÈRE DES FINANCES–Suite

Federal District Commission–Con. — Commission du district fédéral–Suite

Parks, Driveways, etc.–Conc.—Parcs, boulevards, etc.–Fin

CASH ACCOUNT–*Conc.* — COMPTE DE CAISSE–*Fin*

DISBURSEMENTS — DÉBOURSÉS

Salaries of staff: H. R. Cram, secretary, $3,325; A. Chevrier, asst. secretary, $3,325; K. Chevrier, clk., $1,235.00; F. T. Clark, $1,862; A. K. Hay, consulting engineer, $2,000; A. Stuart, supt., $5,700	$ 17,447 00	
Wages to foremen, labourers, mechanics, etc	141,242 74	
Pensions to injured employees: L. Bond, $100; N. Carpentier, $204; L. Leblanc, $108	412 00	
Materials, supplies, trucking, etc.: Bitspray Co., road surfacing compound, $1,480.81; Campbell Steel and Iron Works, Ltd., metal work, $1,506.29; City of Ottawa, construction of Elgin Street Subway, $11.131; Dibblee Construction Co., road surfacing compound, $6,540.56; J. Heney and Son, coal, $2,052.29; Leyland Motors, truck and truck supplies, $2,124.05; Lord and Burnham, construction of greenhouse, $3,134; K. MacDonald and Sons, plants, seeds, etc., $1,229.07; Mahoney and Rich, filling, sand, etc., $1,952.30; Northern Electric Co., electrical supplies, $1,099.19; Ontario Ready-Mix Cement Co., road surfacing material, $2,581.08; Ottawa Electric Co., electricity, $4,958.18; E. Phillips Electric Works, electrical supplies, $2,074.88; Erskine Smith Ltd., plumbing, $4,596; payments under $1,000; auto and truck repairs and accessories, $2,501.92; cement, $1,607.31; coal, $372.50; constables' equipment, $92.43; dry goods, $171.05; electrical supplies, $794.72; electricity, $185.49; engineering supplies, $443.41; feed, grain and seed, $281.25; fertilizer, $42.05; filling sand and stone, $1,723.72; garden supplies, $2,034.92; gasoline and oil, $2,859.91; glass, $35.16; hardware, $2,215.47; lawn mowers and repairs, $714.50; lumber, $1,863.40; machine parts and repairs, $759.51; machine rental, $28; metal work, $974.36; paint, varnish, lead, etc., $778.61; plants, seeds, etc., $74.45; plumbing and piping, $1,243.96; road surfacing materials, $1,342.19; roofing, $139.14; sodding, $703.75; stationery, $591.21; surgical supplies, chemicals, etc., $68.86; toilet supplies, $165.68; trees and care of trees, $110.45; wreaths, $20; sundries, $139.65	71,538 73	
Travelling allowance, A. Stuart	500 00	
Mosquito control	1,800 00	
Various Outlay: Canadian Pacific Railway, maintenance of railway level crossings, including signals, $1,002.21; City of Ottawa, taxes, $1,780.95; payments under $1,000: automobile and truck licenses, $57; car tickets, $60; excise stamps, $159; express and freight, $378.54; insurance, $404.58; legal fees, $320.81; maintenance of railway level crossings, including signals, $257.51; medical and hospital fees and services, $290.35; membership fee in Park Institute, $10; postage stamps, $89; realtor's fees, $250; rentals, $87; search of plans, $78.25; subscriptions to newspapers, etc., $18; surveyors fees, $73.75; taxes, $228.16; telephone service, $505.66; sundries, $98.58	6,149 35	
Acquisition of properties:		
Clemora Realty Co., $5,000; Ontario Department of Lads and Forests, $100	5,100 00	
Grant to E. Woods	200 00	
Total Disbursements — Total des déboursés		$ 244,389 82
Excess of Disbursements over Receipts — Excédent des déboursés sur les recettes		3,189 80

FINANCE DEPARTMENT–Con. — MINISTÈRE DES FINANCES–Suite

Federal District Commission–Con. — Commission du district fédéral–Suite

SUMMARY OF EXPENDITURE FOR 1935-36 AND TO MARCH 31, 1936
SOMMAIRE DES DÉPENSES DE 1935-36 ET MONTANT GLOBAL DÉPENSÉ LE 31 MARS 1936

—	Expenditure in 1935-36 — Dépenses en 1935-36	Total expenditure to Mar. 31, 1936 — Dépenses totales le 31 mars 1936
CONSTRUCTION AND MAINTENANCE CONSTRUCTION ET ENTRETIEN		
Bronson and Somerset St. Parks—construction	.....	$ 7,504 62
" " " maintenance	$ 1,831 78	39,207 47
Central Park—construction	5,000 00	72,555 68
" maintenance	6,251 55	159,841 35
Clemow and Monkland Avenues—construction	.....	43,301 85
" " maintenance	.....	44,837 72
Confederation Park—construction	.....	1,663,940 68
" maintenance	6,309 35	40,527 52
Dow's Lake Playground—construction	.....	14,140 30
Green and Maple Island—construction	.....	22,866 64
" " maintenance	1,081 13	4,526 32
Greenhouse and Nursery—construction	20,414 02	67,253 19
" " maintenance	19,578 76	181,578 40
Hull City Hall Park	.....	5,307 03
Island Park Driveway—construction	.....	295,279 92
" " maintenance	15,158 00	164,787 32
" Bridges—construction	100 00	749,980 36
King Edward Ave. and Park—construction	.....	162,166 33
" " maintenance	7,482 27	141,801 78
Lake Flora Park—construction	.....	68,159 72
" maintenance	1,426 21	8,937 29
Macdonald Gardens—construction	.....	23,904 48
" maintenance	3,119 09	70,467 40
Major's Hill Park	.....	4,216 00
Minto Bridges—construction	.....	45,450 13
" maintenance	.....	20,284 07
National Park—construction	.....	223,848 25
" maintenance	3,735 31	125,324 20
Nepean Park and Drive—construction	.....	174,313 21
" " maintenance	5,235 86	104,641 32
Rideau Canal Driveway—construction	19,743 60	773,226 43
" maintenance	39,127 33	719,488 07
Rockcliffe Park—construction	.....	238,826 74
" maintenance	13,288 55	222,750 86
Rideau River Park—construction	9,149 33	55,744 05
" maintenance	3,294 31	14,351 91
Stanley Avenue	.....	2,454 74
Strathcona Park—construction	1,364 51	57,607 42
" maintenance	4,029 41	99,757 46
Val Tetreau Park—construction	.....	5,990 08
" maintenance	1,214 51	8,201 08
Snow Removal	.....	5,818 15
C.N. Rly. Property, Nicholas St.—construction	.....	8,174 88
" " " maintenance	2,665 30	5,844 22
Parc Jacques Cartier—construction	4,714 32	32,066 29
" maintenance	.....	542 06
Rideau Hall Grounds—construction	32,025 96	140,929 81
" maintenance	19,992 50	54,849 62
Research Bureau Grounds—planting	.....	2,987 60
" " maintenance	4,150 00	12,210 97
Government Grounds—maintenance	51,212 44	99,903 40
	302,695 40	*7,312,676 39*

FINANCE DEPARTMENT–Con. — MINISTÈRE DES FINANCES–Suite

Federal District Commission–Con. — Commission du district fédéral–Suite

SUMMARY OF EXPENDITURE FOR 1935-36 AND TO MARCH 31, 1936–*Conc.*
SOMMAIRE DES DÉPENSES DE 1935-36 ET MONTANT GLOBAL DÉPENSÉ LE 31 MARS 1936–*Fin*

—	Expenditure in 1935-36 — Dépenses en 1935-36	Total expenditure to Mar. 31, 1936 — Dépenses totales le 31 mars 1936
GENERAL — EN GÉNÉRAL		
Superintendence and staff	$ 17,447 00	$ 249,975 57
Interest on Bank Overdrafts	.....	11,878 86
Machinery, rolling stock, etc., contingencies	23,872 10	464,126 25
Syenite Quarry	.....	3,514 75
Alterations and Improvements to Carling Avenue Shops	2,999 76	6,839 60
Boathouse, Dow's Lake	.....	29,732 14
Storage Shed and Garage	.....	94,789 87
Redemption of Debentures, interest	.....	72,906 16
	44,318 86	*933,763 20*
OTHER DISBURSEMENTS — AUTRES DÉBOURSÉS		
Sundry work by Commission (refunded)	4,756 46	300,830 60
Redemption of Debentures, principal	.....	270,373 84
	4,756 46	*571,204 44*
Total	*351,770 72	8,817,644 03

NOTE — REMARQUE

This statement has been compiled from information furnished by the Federal District Commission. The distribution of expenditure under the various projects has not been verified in this Office—*A.G.* — Cet état fut établi d'après les renseignements fournis par la Commission du district fédéral. La répartition des sommes allouées pour les différents projets n'a pas été vérifiée dans ce Bureau—*A.G.*

* Including expenditures on Government Grounds of $107,380.90 detailed on page 174 — Y compris les dépenses afférentes aux terrains du Gouvernement, s'élevant à $107,380.90, détaillées page 174.

FINANCE DEPARTMENT–Con. — MINISTÈRE DES FINANCES–Suite

Federal District Commission–Conc. — **Commission du district fédéral**–Fin

(Parks, Driveways, etc. — Parcs, boulevards, etc.)

COMPARISON OF ESTIMATES (PARKS, DRIVEWAYS, ETC.) APPROVED BY THE GOVERNOR GENERAL IN COUNCIL WITH ACTUAL EXPENDITURE IN 1935-36

COMPARAISON ENTRE LES CRÉDITS, AUTORISÉS PAR LE GOUVERNEUR GÉNÉRAL EN SON CONSEIL, ET LES DÉPENSES DE 1935-36

	Estimates — Crédits	Expenditure — Dépenses	Unexpended — Inemployés	Overexpended — Dépassés
General—				
Office Staff	$ 17,447 00	$ 17,447 00		
Contingencies	9,200 00	9,095 89	$ 104 11	
Machinery, repairs, etc	13,000 00	12,976 21	23 79	
	39,647 00	*39,519 10*	*127 90*	
Maintenance—				
Eastern Section	44,000 00	43,931 23	68 77	
Western Section	72,000 00	71,318 73	681 27	
Greenhouse	14,800 00	14,797 52	2 48	
Nursery	4,800 00	4,781 24	18 76	
	135,600 00	*134,828 72*	*771 28*	
New Work—				
Echo Drive	3,200 00	3,188 41	11 59	
Parc Jacques Cartier	4,750 19	4,714 32	35 87	
Brown's Inlet	4,500 00	4,492 19	7 81	
Elgin Street Subway	11,131 00	11,131 00		
Strathcona Park Improvement	1,369 00	1,364 51	4 49	
Rideau Canal Driveway Improvements	932 00	932 00		
Eastview roadway and drains	9,160 00	9,149 33	10 67	
Greenhouse Construction	20,418 00	20,414 02	3 98	
Fencing Commission's property	3,000 00	2,999 76	0 24	
	58,460 19	*58,385 54*	*74 65*	
Sundries—				
Mosquito Control	1,800 00	1,800 00		
Work for Government and others	4,150 00	4,756 46	.....	$ 606 46
	5,950 00	*6,556 46*	.....	*606 46*
Properties—				
Bank Street Property, from Clemora Realty Company	5,000 00	5,000 00		
Water Lot, Champlain Bridges—Ont. Dept. Lands & Forests	100 00	100 00		
	5,100 00	*5,100 00*		
Total	244,757 19	244,389 82	973 83	606 46

NOTE — REMARQUE—This statement has been compiled from information furnished by the Federal District Commission and has been certified by the Secretary as being in agreement with their records. The distribution of expenditure under the various projects has not been verified in this office—*A.G.* Cet état fut établi d'après les renseignements fournis par la Commission du district fédéral et certifié par son secrétaire comme étant conforme à ses livres. La répartition des dépenses des différents projets n'a pas été vérifiée dans ce Bureau—*A.G.*

National Battlefields Commission — Commission nationale des champs de bataille

CASH ACCOUNT — COMPTE DE CAISSE

SUMMARY — SOMMAIRE

	Balance on hand April 1, 1935 — En caisse le 1er avril 1935	Receipts — Recettes	Disbursements — Déboursés	Balance on hand Mar. 31, 1936 — En caisse le 31 mars 1936
Land Account	$ 13,288 09	$ 1,026 50	.....	$ 14,314 59
Quebec Tercentenary Account	2,719 21	.....	.....	2,719 21
Administration Account	182 10	8,624 17	$ 8,249 65	556 62
Construction Account	91 11	10,115 15	3,363 69	6,842 57
Park Maintenance Account	7,683 59	55,238 65	58,518 44	4,403 80
Total	23,964 10	75,004 47	70,131 78	28,836 79

FINANCE DEPARTMENT–Con. — MINISTÈRE DES FINANCES–Suite

National Battlefields Commission–Conc.— Commission nationale des champs de bataille–Fin

CASH ACCOUNT-*Conc.* — COMPTE DE CAISSE-*Fin*

DETAILS — DÉTAIL

RECEIPTS — RECETTES

Land Account—		
Town of Montcalm—24th annual payment of $464.16 on loan of $13,924.90 amortized at 30 years, plus interest, $246.28	$ 710 44	
Interest allowed on bank balances	316 06	
	1,026 50	
Administration Account—		
Amount allocated from Dominion Government Grant	8,500 00	
Interest allowed on bank balances	32 97	
Refund of petty cash advance, C. E. Gauvin	91 20	
	8,624 17	
Construction Account—		
Amount allocated from Dominion Government Grant	10,083 59	
Interest allowed on bank balances	31 56	
	10,115 15	
Park Maintenance Account—		
Amount allocated from Dominion Government Grant	54,366 41	
Interest allowed on bank balances	44 78	
Contribution from residents of Avenue de Bernieres re snow removal	200 00	
Refund of freight on bulbs	5 66	
Refund for empty containers returned	79 50	
Refund of insurance premium	8 70	
Refund for badge	2 00	
City of Quebec	531 60	
	55,238 65	
		$ 75,004 47

DISBURSEMENTS — DÉBOURSÉS

Administration Account—		
Staff: C. E. Gauvin, secy., 1 month to April 30, $237.50; C. Fremont, secy., July 25 to Mar. 31, $1,953.63; G. Langlois, clk., $1,900 plus gratuity for services as acting secretary, $500; G. Legendre, clk., April 1 to June 30, $135; A. Garneau, clk., July 1 to 31, $45	4,771 13	
Gratuity of two months' salary to Annie Gauvin	475 00	
Banque Canadienne Nationale: office rent, $2,250; lighting, $58.80	2,308 80	
Travelling expenses: Sir A. Doughty, $20; C. Fremont, $20.93	40 93	
Legal Fees: Galipeault and Galipeault	420 20	
Payments under $1,000: printing and stationery, $69.80; publications, $17.50; telephone exchange service, $95.29; sundries, $51	233 59	
	8,249 65	
Construction Account—		
Labourers	1,619 63	
Payments under $1,000: bulbs and plants, $686.25; customs duties, $90.55; electrical supplies, $150.45; fence materials, $355.91; sod, $275; surveyors' fees, $185.90	1,744 06	
	3,363 69	
Park Maintenance Account—		
Staff: E. Altherr, supt., $3,800 plus light and heating allowance, $50	3,850 00	
Wages: labourers, $26,924.58; policemen, $7,131.25	34,055 83	
Imperial Oil Co., gas and oil	1,785 92	
Laurentide Motors, Ltd., Ford sedan and auto supplies	1,251 36	
Quebec Power Co., electricity	1,905 93	
J. C. Russell, tractor and tractor supplies	1,218 25	
Payments under $1,000: auto and truck supplies and repairs, $1,228.61; bulbs, seeds, etc., $1,197.62; cartage, $68.83; cement and construction supplies, $936.62; clothing, $205.05; coal and wood, $947.01; dry goods, $113.25; electrical supplies, $451.46; fertilizer, $206; filling sand and stone, $967.92; garden supplies, $491.03; gas and oil, $664.59; hardware, $998.02; insurance premiums, $1,139.38; legal costs re Lindsay claim, $353.10; lumber, $756.93; machine supplies, $730.96; metal work, $91.20; paint, lead, etc., $76.31, plumbing and piping, $571.90; printing and stationery, $68.82; road surfacing, $234.16; snow removal, $721.11; telephone exchange service and messages, $232.85; taxes, $44.14; toilet supplies, $98.74; tools, etc., $74.00; trees and care of trees, $733; workmen's compensation, $307.79; sundries, $280.75	14,451 15	
	58,618 44	
		70,131 78
Excess of Receipts over Disbursements — Excédent des recettes sur les déboursés		4,872 69

FINANCE DEPARTMENT–Con. — MINISTÈRE DES FINANCES–Suite

Accounts of the Royal Canadian Mint — Comptes de la Monnaie Royale du Canada

GOLD PURCHASE ACCOUNT FOR YEAR ENDED MARCH 31, 1936
COMPTE DES ACHATS D'OR POUR L'ANNÉE TERMINÉE LE 31 MARS 1936

DR.

Balance, April 1, 1935, stock on hand		$ 104,235 12
Payments for gold in deposits purchased		62,645,828 32
Payments for silver in deposits purchased		252,514 04
Charges for handling, transferred to Gold Handling Charges Account		938,564 30
Tax collected on premium value of gold, transferred to Gold Tax Account		1,382,098 54
Postage collected on deposits and remitted to Post Office Department		26,293 65
Amounts transferred to Casual Revenue (see Volume II, Part "F", page 4)—		
Charges for refining and assaying	$ 146,227 06	
Charges for Handling	(a) 50,997 89	
Profit in refining for year	9,082 96	
		206,307 91
		65,555,841 88

CR.

Value of gold bullion transferred to Gold Bullion Account	65,144,299 23
Proceeds of sales of fine gold, proof plate, sweep, etc	138,592 67
Value of silver in gold deposits transferred to Silver Purchase Account	252,514 04
Balance, March 31, 1936, stock on hand	20,435 94
	65,555,841 88

(a) In addition to this amount, $610,218.65 was transferred to Casual Revenue from Gold Handling Charges Account.

SILVER PURCHASE ACCOUNT FOR YEAR ENDED MARCH 31, 1936
COMPTE DES ACHATS D'ARGENT POUR L'ANNÉE TERMINÉE LE 31 MARS 1935

DR.

Balance, April 1, 1935, stock on hand		$ 3,064,745 39
Smooth and mutilated coin withdrawn from circulation	$ 759,686 70	
Silver in gold deposits transferred from Gold Purchase Account	252,514 04	
Silver purchased from Dominion Assay Office, Vancouver	10,094 48	
Copper purchased for Alloy Account	467 50	
		1,022,762 72
Profit on coinage and sales of fine silver for year, transferred to Casual Revenue, Volume II, Part "F", page 4		117,543 29
		4,205,051 40

CR.

Silver coin shipped to agents of the Bank of Canada during year		741,020 00
Proceeds of sales of fine silver	124,689 23	
Proceeds of sales of fine silver to Bank of Canada	246,760 41	
		371,449 64
Balance March 31, 1936, stock on hand		3,092,581 76
		4,205,051 40

FINANCE DEPARTMENT–Conc. — MINISTÈRE DES FINANCES–Fin

Accounts of the Royal Canadian Mint–Conc. — Comptes de la Monnaie Royale du Canada–Fin

NICKEL PURCHASE ACCOUNT FOR YEAR ENDED MARCH 31, 1936
COMPTE DE L'ACHAT DE NICKEL POUR L'ANNÉE TERMINÉE LE 31 MARS 1936

DR.

Balance, April 1, 1935, stock on hand		$ 53,106 37
Nickel blanks purchased	$ 10,053 79	
Smooth and mutilated coin withdrawn from circulation	815 13	
		10,868 92
Profit on coinage for year, transferred to Casual Revenue, Volume II, Part "F", page 4		168,094 81
		232,070 10

CR.

Nickel coin shipped to agents of Bank of Canada during year	211,000 00
Balance, March 31, 1936, stock on hand	21,070 10
	232,070 10

COPPER PURCHASE ACCOUNT FOR YEAR ENDED MARCH 31, 1936
COMPTE DES ACHATS DE CUIVRE POUR L'ANNÉE TERMINÉE LE 31 MARS 1936

DR.

Balance, April 1, 1935, stock on hand		$ 9,445 87
Copper purchased	$ 5,143 06	
Tin purchased	753 25	
Zinc purchased	40 51	
Smooth and mutilated coin withdrawn from circulation	803 96	
		6,740 78
Profit on coinage for year, transferred to Casual Revenue, Volume II, Part "F", page 4		69,460 51
		85,647 16

CR.

Copper coin shipped to agents of the Bank of Canada during year	78,700 00
Balance, March 31, 1936, stock on hand	6,947 16
	85,647 16

IMMIGRATION AND COLONIZATION DEPARTMENT
MINISTÈRE DE L'IMMIGRATION ET DE LA COLONISATION

Empire Settlement Scheme — Assisted Passage Loan Account
Projet d'Etablissement Impérial—Compte des prêts pour frais de traversée

BALANCE SHEET, MARCH 31, 1936 — BILAN AU 31 MARS 1936

ASSETS — ACTIF

Loans outstanding:		
Nominated Persons	$	135,177 31
Hebrideans		53,058 95
Household workers		47,448 49
		235,684 75

LIABILITIES — PASSIF

Investment Accounts:	
Imperial Government	115,857 71
Dominion Government	119,827 04
	235,684 75

CASH ACCOUNT, YEAR ENDED MARCH 31, 1936
COMPTE DE CAISSE POUR L'ANNÉE TERMINÉE LE 31 MARS 1936

RECEIPTS — RECETTES

Collections from Migrants	$	244 47
Amounts credited in respect of 30 per cent reduction in loans to migrants made under Section 70 of the Soldier Settlement Act—		
Dominion Government's proportion		207 78
Imperial Government's proportion		207 78
		660 03

DISBURSEMENTS — DÉBOURSÉS

Payment to Dominion Government of its share of collections from migrants	122 24
Payment to Imperial Government of its share of collections from migrants	122 23
30 per cent reduction in outstanding assisted passage accounts of settlers under 3,000 Family Settlement Scheme—	
Dominion Government's proportion	20 44
Imperial Government's proportion	20 44
30 per cent reduction in outstanding assisted passage accounts of settlers under 500 New Brunswick Family Settlement Scheme—	
Dominion Government's proportion	187 34
Imperial Government's proportion	187 34
	660 03

INDIAN AFFAIRS DEPARTMENT
DÉPARTEMENT DES AFFAIRES INDIENNES

Indian Trust Fund — Fonds fiduciaires des Indiens

Balance at credit of Indian Trust Fund Accounts, April 1, 1935 — Solde créditeur, le 1er avril 1935, des comptes des Fonds fiduciaires des Indiens			$13,810,648 68
RECEIPTS — RECETTES—			
Interest for 12 m. on above balance: 6 p.c. on $1,089,844.37; 5 p.c. on $12,720,804 31		$ 701,430 88	
Grants to aid Trust Funds, paid from appropriations— Robinson Treaty Annuities Account No. 26, $5,500; Suppression of Liquor Traffic Account No. 310, $3,000		8,500 00	
Grants from New England Society: Mohawk Institute, $6,159.99; Lytton Residential School, $7,392		13,551 99	
Collections during year— Rentals, $109,583.84 less $4,206.39 credited to Savings and Soldier Settlers' Loans		105,377 45	
Land Sales, $83,372.61 less $2,583.38 repaid to purchasers		80,789 23	
Right of ways, etc		7,604 78	
Timber rentals, fines, licences and dues		40,806 52	
Province of Ontario, roadwork subsidies		17,297 50	
Royalties, coal, $179.35, clam shells, $239.25, gas, $935.07, gravel, $5,655		7,008 67	
Liquor fines		4,113 66	
Miscellaneous receipts		34,777 46	
Repayments by Indians: loans, general, $19,547.71, Soldier Settlers, $10,318.90		29,866 61	
Deposits to Savings Account No. 201		29,649 35	
Transfers between band accounts, contra		24,423 37	
Advance from Soldier Settlement of Canada		8,967 98	
Refunds and adjustments as reported, 1934-35		1,126 63	
		1,115,292 08	
DISBURSEMENTS — DÉBOURSÉS—			
Salaries and wages	$ 66,578 86		
Building material and repairs	40,480 53		
Enfranchisements	26,493 65		
Electric light, power and telephone charges	3,249 57		
Livestock purchases, farm equipment and repairs	43,540 69		
Farming operations	9,913 47		
Fencing	3,546 41		
Insurance premiums	1,609 32		
Medical attendance and hospital care	39,691 32		
Prevention of liquor traffic	11,027 23		
Relief	130,181 48		
Repairs to roads and bridges	43,027 47		
Seed grain and feed	39,464 94		
Timber protection	3,979 63		
Wells	1,066 61		
Miscellaneous	40,720 12		
Outstanding advances refunded in 1936-37	1,592 17		
Distributions to Indians: interest moneys, $377,031.57; rents, $41,849.12; land receipts, $1,082.20; timber receipts, $21,410.50	441,373 39		
Loans to Indians: general, $6,752.95; Soldier Settlement, $3,021.42	9,774 37		
Transfers between accounts, contra	24,423 37		
Grants for maintenance: Mohawk Institute, $3,675.23; Lytton Residential School, $3,720	7,395 23		
Outstanding cheque, 1932-33, paid	1 00		
Soldier Settlement of Canada, repayment of loans by Indian soldier settlers	10,318 90		
Withdrawals by Indians from Savings	44,598 82		
Refund of Road Subsidy 1934-35 to Casual Revenue	1,590 67		
Refund of Surplus Interest to Casual Revenue	2,437 94		
		1,048,077 16	
Excess of Receipts over Disbursements of the Fund for 1935-36 — Excédent des recettes sur les déboursés à même le Fonds, en 1935-36			67,214 92
Balance at credit of Indian Trust Fund Accounts, March 31, 1936 — Balance créditrice du Fonds fiduciaire des Indiens le 31 mars 1936			13,877,863 60

INDIAN AFFAIRS DEPARTMENT–Con.

DÉPARTEMENT DES AFFAIRES INDIENNES–Suite

Principal Unmatured and Principal and Interest in arrears (Indian Trust Funds) as at March 31, 1936

Capital à échoir et capital et intérêts dus le 31 mars (Fonds fiduciaires des Indiens)

BALANCES OUTSTANDING, MARCH 31, 1936 — ARRIÉRÉS AU 31 MARS 1936

Reserve — Réserves	Principal Unmatured — Capital à échoir	Principal and Interest in Arrears — Capital et intérêts dus	Total
Indian Land Sales—			
Alexander	$ 323 60	$ 1,241 31	$ 1,564 91
Assiniboine	50 00	1,376 11	1,426 11
Beaver	65,330 76	112,375 95	177,706 71
Blackfoot	168,581 65	554,610 57	723,192 22
Bobtail & Samson	12,278 00	68,030 34	80,308 34
Cote	428 50	8,091 64	8,520 14
Crooked Lake	4,334 62	35,681 40	40,016 02
Cumberland	1,171 40	1,167 47	2,338 87
Duffield	1,231 45	1,117 85	2,349 30
Fishing Lake	.....	17,446 40	17,446 40
Gamblers	481 80	.....	481 80
Grizzly Bear & Lean Man	3,858 65	4,595 15	8,453 80
Highgate	1,878 07	3,290 27	5,168 34
Key	4,495 67	17,686 78	22,182 45
Keeseekoose	5,710 32	4,929 93	10,640 25
Kylemore	.....	100 00	100 00
Lakeview	.....	23 58	23 58
Lestock	15 00	148 51	163 51
Little Black Bear	30,418 95	61,787 34	92,206 29
Little Bone	4,958 47	1,203 94	6,162 41
Loon Lake	2,213 43	764 53	2,977 96
Louis Bull	261 00	15,506 57	15,767 57
Ma-Me-O-Beach	212 50	1,718 40	1,930 90
Michel	624 00	6,265 60	6,889 60
Mistawasis	2,292 94	6,343 01	8,635 95
Moosomin & Thunderchild	26,916 98	96,244 91	123,161 89
Muscowequan	9,881 77	34,953 63	44,835 40
Muscowpetung	9,444 85	9,955 10	19,399 95
New Germany	410 64	146 42	* 264 22
Nipissing	2,234 73	2,502 14	4,736 87
The Pas	90 00	7,807 96	7,897 96
Pasqua	.....	19,216 44	19,216 44
Peace River	17,181 94	35,596 62	52,778 56
Piapot	612 00	.....	612 00
Rainy River	1,349 65	2,948 11	4,297 76
Rosseau River	1,080 00	3,074 76	4,154 76
Sharphead	.....	6,453 43	6,453 43
St. Peters	11,186 50	11,469 76	22,656 26
Saddle Lake	24,529 94	66,491 84	91,021 78
Stony Plain	366 30	8,911 68	9,277 98
Swan Lake, Man	.....	2,065 17	2,065 17
Swan Lake, Sask	.....	156 63	156 63
Scowlitz	.....	1,406 89	1,406 89
Wabamun	513 20	8,100 28	8,613 48
Total	416,949 28	1,242,711 58	1,659,660 86

* NOTE — REMARQUE—Credit balance — Solde créditeur.

INDIAN AFFAIRS DEPARTMENT–Conc.
DÉPARTEMENT DES AFFAIRES INDIENNES–Fin

Principal Unmatured and Principal and Interest in arrears (Indian Trust Funds) as at March 31, 1936–Conc.

Capital à échoir et capital et intérêts dus le 31 mars 1936 (Fonds fiduciaires des Indiens)–Fin

SUMMARY OF TRANSACTIONS, YEAR ENDED MARCH 31, 1936
SOMMAIRE DES TRANSACTIONS DE L'ANNÉE TERMINÉE LE 31 MARS 1936

Balance outstanding, March 31, 1935		$ 1,674,923 68
Add — Ajouter:		
Land Sales Recorded	$ 139,805 66	
Interest	117,721 06	
		257,526 72
		1,932,450 40
Deduct — Déduire:		
Sales cancelled	106,697 79	
Interest cancelled or rebated	68,663 86	
Adjustments, Farmers' Creditors' Arrangement Act, 1934	7,499 35	
Proceeds from sales credited to Indian Trust Fund	80,789 23	
Miscellaneous adjustments (net)	9,139 31	
		272,789 54
Balance outstanding, March 31, 1936 — Arriérés au 31 mars 1936		1,659,660 86

INTERIOR DEPARTMENT — MINISTÈRE DE L'INTÉRIEUR

Yukon Territory — Territoire du Yukon

COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURE OF THE FEDERAL DEPARTMENTS IN THE YUKON TERRITORY

ÉTAT COMPARATIF DES REVENUS ET DES DÉPENSES DES MINISTÈRES DANS LE TERRITOIRE DU YUKON

Department — Ministère	1933–1934		1934–1935		1935–1936	
	Revenue — Revenus	Expenditure — Dépenses	Revenue — Revenus	Expenditure — Dépenses	Revenue — Revenus	Expenditure — Dépenses
Agriculture		$ 362 00		$ 362 00		$ 370 25
Immigration & Colonization		181 00		200 00		247 50
Indian Affairs		33,628 13		35,772 79		39,090 51
Interior—						
General	$ 68,069 71	111,010 07	$ 87,841 17	97,239 00	$ 74,199 29	96,902 88
Relief Acts	604 37	5,000 00				10,452 78
Public Works Construction Acts				10,000 00		35,861 27
Unclaimed estates	22 00		28 95		29 48	
Justice	148 00	15,116 95	92 00	16,654 75	135 00	15,162 22
Marine	780 00		780 00		1,005 00	
Fisheries	540 00		530 00		605 00	
Mines		5,191 98		6,518 63		25,514 91
National Defence	5,890 06	16,945 55	6,350 73	15,604 79	7,411 46	12,861 73
National Revenue	90,636 02	24,174 86	88,948 25	24,169 51	111,050 09	24,923 74
Post Office	13,902 31	117,135 02	11,868 63	110,850 77	16,698 19	116,432 45
Public Works	6,286 74	52,561 87	9,096 73	47,446 51	10,945 57	57,368 14
Royal Canadian Mounted Police	239 02	122,661 86	6,963 04	100,404 80	6,551 85	101,737 40
Trade and Commerce	95 75	431 50	96 00	464 10	95 25	481 14
	187,213 98	504,400 79	212,595 50	465,687 65	228,726 18	537,406 92
Excess of Expenditure over Revenue — Excédent des dépenses sur les revenus	317,186 81		253,092 15		308,680 74	

Yukon Territorial Government — Gouvernement du Territoire du Yukon

Consolidated Revenue Fund — Fonds du Revenu consolidé

SUMMARY — SOMMAIRE

Debit Balance, April 1, 1935		$ 12,573 76
Revenue for 1935–36 as detailed below	$ 182,025 60	
Less—Expenditure for 1935–36 as detailed below	169,336 47	
Excess of Revenue over Expenditure		12,689 13
Credit Balance, March 31, 1936		115 37

DETAILS — DÉTAIL

REVENUE — REVENUS

Grant from Dominion Government		60,000 00	
Dominion Government Unemployment Relief Grant (net)		10,452 78	
Revenue collected under Ordinances			
Land taxes	$ 9,737 40		
Poll Taxes	5,940 00		
Sundry Taxes and Licences	32,001 08		
Miscellaneous	3,894 34		
		51,572 82	
Profit from sales of liquor transferred from liquor account		60,000 00	
Total Revenue			182,025 60

EXPENDITURE — DÉPENSES

Salaries	6,555 00	
Travelling Expenses	929 18	
Yukon Council	1,443 25	
Schools	36,628 53	
Grants, Public Health, etc	61,781 31	
Roads, Bridges and Public Works	40,200 78	
Miscellaneous	21,798 42	
Total Expenditure		169,336 47
Excess of Revenue over Expenditure — Excédent des revenus sur les dépenses		12,689 13

INTERIOR DEPARTMENT–Con.
MINISTÈRE DE L'INTÉRIEUR–Suite

Yukon Territorial Government–Con. — **Gouvernement du Territoire du Yukon**–Suite

SUMMARY OF GRANTS AND EXPENDITURE—YUKON TERRITORIAL COUNCIL
SOMMAIRE DES CRÉDITS ET DES DÉPENSES—CONSEIL DU TERRITOIRE DU YUKON

—	Grants — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés	Grant exceeded — Crédits dépassés
Salaries — Traitements	$ 6,555 00	$ 6,555 00		
Travelling Expenses — Frais de voyages	700 00	929 18	.....	$ 229 18
Yukon Council — Conseil du Yukon				
Indemnity and travel	1,440 00	1,443 25	.....	3 25
Schools — Ecoles				
Dawson	13,446 00	13,536 18	$ 248 12	90 18
Mayo	3,270 00	3,021 88		
St. Mary's	3,135 00	3,135 00		
Whitehorse	8,835 00	8,790 82	44 18	
Carcross	2,495 00	2,483 41	11 59	
Auto Transportation	2,000 00	1,775 00	225 00	
Generally	4,000 00	3,886 24	113 76	
	37,181 00	*36,628 53*	*642 65*	*90 18*
Grants, Public Health, etc. — Allocations, hygiène publique, etc.				
Hospitals	26,500 00	26,500 00		
Medical Health Officers	1,710 00	1,600 25	109 75	
Public Health and care of indigents	15,000 00	24,472 88	.....	9,472 88
Libraries	1,690 00	1,708 18	.....	18 18
City of Dawson	7,500 00	7,500 00		
Grants, Territorial Agents and towns	12,584 50	11,606 65	977 85	
Assay Office, Keno	5,005 00	5,076 34	.....	71 34
Aviation Fields	150 00	237 68	.....	87 68
	70,139 50	*78,701 98*	*1,087 60*	*9,650 08*
Roads, Bridges and Public Works — Routes, ponts et travaux publics				
Glacier, Summer and Winter	1,500 00	1,406 44	93 56	
Dawson Public Ferry	1,850 00	1,713 65	136 35	
Bonanza to Indian	1,500 00	2,034 43	.....	534 43
Hunker-Dominion	4,500 00	5,932 95	.....	1,432 95
Klondike to Crooked	800 00	589 16	210 84	
Klondike Road	1,300 00	2,489 55	.....	1,189 55
Mayo to Yukon Trail	500 00	1,331 37	.....	831 37
Mayo District Roads	4,300 00	4,856 42	.....	556 42
Whitehorse District Roads	2,200 00	2,218 68	.....	18 68
Kluane Junction to Minto	1,150 00	1,155 45	.....	5 45
Winter Roads	3,023 24	3,823 25	.....	800 01
Sundry Roads and General Expense	300 00	5,658 46	.....	5,358 46
Equipment and Maintenance	6,687 50	6,990 97	.....	303 47
	29,610 74	*40,200 78*	*440 75*	*11,030 79*
Miscellaneous — Divers	2,800 00	4,877 75	.....	2,077 75
Total	148,426 24	169,336 47	2,171 00	23,081 23

INTERIOR DEPARTMENT–Con.
MINISTÈRE DE L'INTÉRIEUR–Suite

Yukon Territorial Government–Con. — Gouvernement du Territoire du Yukon–Suite

COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURE
TABLEAU COMPARATIF DES REVENUS ET DES DÉPENSES

—	1933-34	1934-35	1935-36
REVENUE — REVENUS			
Land Taxes	$ 3,238 38	$ 3,165 25	$ 9,737 40
Poll Taxes	4,885 00	5,080 00	5,940 00
Sundry Taxes and Licenses	32,594 04	29,085 43	32,001 08
Miscellaneous	7,762 59	3,422 50	3,894 34
Liquor Profits	50,000 00	50,000 00	60,000 00
Territorial Revenue	98,480 01	90,753 18	111,572 82
Dominion Government Grant	70,000 00	60,000 00	60,000 00
Dominion Government Grant, Unemployment Relief (net)	.....	.....	10,452 78
	168,480 01	150,753 18	182,025 60
EXPENDITURE — DÉPENSES			
Salaries	6,210 00	6,210 00	6,555 00
Travelling Expenses	769 44	912 27	929 18
Yukon Council	1,320 00	2,074 34	1,443 25
Schools	36,304 97	36,565 70	36,628 53
Grants, Public Health, etc	70,455 67	56,734 47	61,781 31
Wolf and Coyote Bounties	11,531 36		
Roads, Bridges and Public Works	38,472 74	41,263 56	40,200 78
Miscellaneous	3,373,10	19,815 53	21,798 42
	168,437 28	163,575 87	169,336 47
Excess of Revenue over Expenditure — Excédent des revenus sur les dépenses	42 73	*12,822 69	12,689 13

* Excess of Expenditure over Revenue — Excédent des dépenses sur les revenus.

INTERIOR DEPARTMENT–Con.
MINISTÈRE DE L'INTÉRIEUR–Suite

Yukon Territorial Government–Con. — Gouvernement du Territoire du Yukon–Suite

Liquor Accounts — Comptes des liqueurs

BALANCE SHEET, MARCH 31, 1936 — BILAN AU 31 MARS 1936

ASSETS — ACTIF

Cash on hand and in transit		$ 30,955 45
Claims, Canada Customs		7 50
Inventory value of stock on hand	$ 63,683 42	
Less—Duty payable on goods in bond	7,570 78	
		56,112 64
		87,075 59

LIABILITIES — PASSIF

Surplus Account		
Balance brought forward, April 1, 1935	79,854 37	
Profit as per Profit and Loss Account	67,221 22	
	147,075 59	
Less—Payments made to Territorial Treasurer	60,000 00	
		87,075 59

PROFIT AND LOSS ACCOUNT FOR YEAR ENDED MARCH 31, 1936
COMPTE DES PROFITS ET PERTES POUR L'ANNÉE TERMINÉE LE 31 MARS 1936

Liquor Sales		
Dawson	$ 118,708 00	
Mayo	30,913 75	
Whitehorse	36,870 50	
		$ 186,492 25
Storage allowances		80 62
		186,572 87
Deduct—Cost of merchandise		
Inventory, April 1, 1935	83,411 36	
Purchases	40,544 56	
Duty	21,237 08	
Freight and Marine Insurance	15,252 69	
	160,445 69	
Less—Inventory, March 31, 1936	56,112 64	
		104,333 05
Gross Profit		82,239 82
Deduct—		
Selling Expenses		
Dawson	6,903 92	
Mayo	4,455 51	
Whitehorse	3,659 17	
		15,018 60
Net Profit carried to Surplus Account — Bénéfices nets portés au surplus		67,221 22

INTERIOR DEPARTMENT–Conc.
MINISTÈRE DE L'INTÉRIEUR–Fin

Yukon Territorial Government –Conc.— **Gouvernement du Territoire du Yukon**–Fin

Liquor Accounts–Conc. — **Comptes des liqueurs**–Fin

CLASSIFICATION OF SELLING EXPENSES FOR YEAR ENDED MARCH 31, 1936
CLASSIFICATION DES FRAIS DE VENTE POUR L'ANNÉE TERMINÉE LE 31 MARS 1936

—	Salaries — Traitements	Rent — Loyers	Fuel, Light and Water — Chauffage, éclairage et eau	Insurance — Assurances	Storage and Cartage — Emmagasinage et charrois	Sundries — Divers	Total
Dawson	$ 3,042 00	.....	$ 910 65	$ 878 00	$ 348 79	$ 1,724 48	$ 6,903 92
Mayo	2,754 00	$ 600 00	224 85	443 25	47 50	385 91	4,455 51
Whitehorse	2,469 00	.....	322 80	225 30	60 75	581 32	3,659 17
Total	8,265 00	600 00	1,458 30	1,546 55	457 04	2,691 71	15,018 60

COMPARATIVE STATEMENT OF PROFIT AND LOSS FOR LAST FIVE YFARS
ÉTAT COMPARATIF DES PROFITS ET PERTES DES CINQ DERNIÈRES ANNÉES

——	1931-32	1932-33	1933-34	1934-35	1935-36
Net Sales	$ 188,332 43	$ 170,788 40	$ 154,604 32	$ 160,792 75	$ 186,572 89
Cost of goods sold	109,199 50	97,433 32	90,063 29	94,606 88	104,333 05
Gross Profits — Bénéfices bruts.	79,132 93	73,355 08	64,541 03	66,185 87	82,239 82
Expenses — Dépenses	18,429 09	17,851 14	14,305 22	14,879 23	15,018 60
Net Profits — Bénéfices nets....	60,703 84	55,503 94	50,235 81	51,306 64	67,221 22

LABOUR DEPARTMENT — MINISTÈRE DU TRAVAIL

Government Annuities Fund — Fonds des rentes viagères de l'Etat

Balance at credit of Fund on April 1, 1935 — Solde créditeur du Fonds le 1er avril 1935		$46,906,192 27
Receipts — Recettes—		
Immediate Annuities	$14,881,398 04	
Deferred Annuities	6,458,204 01	
Annuity payments returned and redeposited	736 84	
Interest at 4 per cent to March 31, 1936	2,111,374 29	
Amount transferred from Consolidated Revenue Fund to maintain reserve, 1934–1935	271,826 73	
	23,723,539 91	
Disbursements — Déboursés—		
Payments under Annuity contracts	$ 4,081,219 16	
Payments of commuted value	16,010 78	
Premiums returned with interest	33,059 22	
Premiums returned without interest	57,620 74	
	4,187,909 90	
Excess of Receipts over Disbursements of the Fund for 1935–36 — Excédent des recettes sur les déboursés, 1935–36		19,535,630 01
Balance at credit of Fund on March 31, 1936 — Solde créditeur du Fonds le 31 mars 1936		66,441,822 28

STATEMENT OF LIABILITIES FURNISHED BY ANNUITY BRANCH
ÉTAT DU PASSIF FOURNI PAR LE SERVICE DES RENTES VIAGÈRES

Net present value of outstanding contracts — Valeur actuelle nette des contrats:		
Immediate Annuities	$22,499,055 00	
Immediate Annuities Guaranteed	16,696,003 00	
Immediate Annuities Last Survivor	10,041,827 00	
Deferred Annuities	17,745,769 00	
Total Liabilities — Total du passif		$66,982,654 00
Balance at credit of Fund, March 31, 1936 — Solde créditeur du Fonds le 31 mars 1936		66,441,822 28
Excess of Liabilities over Assets, March 31, 1936 — Excédent du passif sur l'actif le 31 mars 1936		540,831 72

MARINE DEPARTMENT —

Pilot's Pension Funds—

	Montreal Pilotage District — District de pilotage de Montréal	
	Dr.	Cr.
PILOTAGE FUND — FONDS DE PILOTAGE—		
Pilotage dues collected (including pilots' fines)	.....	.....
Salaries, expenses and miscellaneous	.....	.....
Repayment to Consolidated Revenue Fund	.....	.....
Contributions to Pension Funds	.....	.....
	.....	.....
PENSION FUND — FOND DE PENSION—		
Balance, April 1, 1935	.....	$ 3,751 77
Contributions by pilots or from Pilotage Fund (after giving effect to an adjustment of $287.78 for Sydney Funds deposited in error to St. John in 1934–35)	.....	21,678 71
Interest on investments and on cash on hand	.....	7,194 44
Pensions paid to retired pilots and widows	$ 18,035 56	
Purchase of Dominion and Provincial bonds, including insurance and interest	5,930 43	
Balance, March 31, 1936	8,658 93	
	32,624 92	32,624 92
INVESTMENT ACCOUNT — PLACEMENTS—		
Bonds held, April 1, 1935	.....	152,000 00
Add: Bonds purchased during year	.....	6,000 00
Total Bonds held March 31, 1936	.....	158,000 00
Add: Cash on hand	.....	8,658 93
Total Cash and Bonds on hand, March 31, 1936 — Total de l'encaisse et des obligations en portefeuille le 31 mars 1936	.....	166,658 93

MINISTÈRE DE LA MARINE

Fonds de Pensions des Pilotes

British Columbia Pilotage District — District de pilotage de la Colombie Britannique		Halifax Pilotage District — District de pilotage d'Halifax		St. John Pilotage District — District de pilotage de St-Jean (N.-B.)		Sydney Pilotage District — District de pilotage de Sydney	
Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
			$ 83,507 90		$ 50,605 43		$ 54,644 49
		$ 76,594 51		$ 45,557 00		$ 49,144 04	
		2,700 00		1,000 00			
		4,213 39		4,048 43		5,500 45	
		83,507 90	83,507 90	50,605 43	50,605 43	54,644 49	54,644 49
	$ 12,790 19		2,781 44		4,523 18		5,182 44
	16,115 96		4,213 39		3,760 65		5,788 23
	2,974 15		5,264 11		2,538 92		2,982 19
$ 3,940 00		3,639 84		3,559 94		3,844 15	
19,823 51		4,952 21		3,968 89		8,916 01	
8,116 79		3,666 89		3,293 92		1,192 70	
31,880 30	31,880 30	12,258 94	12,258 94	10,822 75	10,822 75	13,952 86	13,952 86
	59,000 00		115,500 00		51,000 00		62,800 00
	20,000 00		5,000 00		4,000 00		9,000 00
	79,000 00		120,500 00		55,000 00		71,800 00
	8,116 79		3,666 89		3,293 92		1,192 70
	87,116 79		124,166 89		58,293 92		72,992 70

PUBLIC PRINTING AND STATIONERY DEPARTMENT
IMPRIMERIE ET PAPETERIE DE L'ÉTAT

King's Printer, Printing Branch — Imprimeur du Roi, Imprimerie

ADVANCE ACCOUNT — COMPTE D'AVANCES

Debit balance, April 1, 1935 — Solde débiteur, le 1er avril 1935			
Inventory, stock on hand — Inventaire, stock disponible		$ 216,954 95	
Operations in 1935-36 — Dépenses d'exploitation en 1935-36			
Salaries and wages		1,008,848 71	
Materials and supplies	$ 540,166 27		
Work executed outside Printing Bureau	155,106 66		
		695,272 93	
Printing and stationery, etc		17,393 09	
Miscellaneous expenses		19,319 36	
Amounts paid and subsequently refunded		12 07	$ 12 07
		1,740,846 16	
Work executed for and charged to departments			1,756,132 28
Sundry sales			28 50
			1,756,172 85
Excess of Revenue over Expenditure on operations of 1935-36 transferred to Casual Revenue — Excédent des revenus sur les dépenses d'exploitation en 1935-36, virés au revenu casuel		17,991 91	
Balance, March 31, 1936 — Solde, le 31 mars 1936			
Stock on hand as per Inventory — Inventaire, stock disponible			219,620 17
		1,975,793 02	1,975,793 02

NOTE — REMARQUE

The details of the transactions in the above account are given in Volume II, Part "T", pages 7 to 9.

Le développement du compte ci-dessus paraît dans le Volume II, partie "T", pages 7 à 9.

PROFIT AND LOSS ACCOUNT — COMPTE DE PROFITS ET PERTES

YEAR ENDED MARCH 31, 1936

ANNÉE TERMINÉE LE 31 MARS 1936

Work executed for departments — Travaux exécutés pour les ministères			
Paid during year		$ 1,756,132 28	
Sundry sales		28 50	
			$ 1,756,160 78
Deduct — Déduire			
Cost of Material — Coût du matériel			
Paper, printing material	$ 540,166 27		
Work executed outside Printing Bureau	155,106 66		
		695,272 93	
Add—Stock on hand, April 1, 1935		216,954 95	
		912,227 88	
Less—Stock on hand, March 31, 1936		219,620 17	
		692,607 71	
Salaries and wages	1,008,848 71		
Office printing and stationery	17,393 09		
Office and other expenses	19,319 36		
		1,045,561 16	
			1,738,168 87
Excess of Revenue over Expenditure on operations transferred to Casual Revenue — Excédent des revenus sur les dépenses d'exploitation, viré au revenu casuel			17,991 91

PUBLIC PRINTING AND STATIONERY DEPARTMENT–Conc.
IMPRIMERIE ET PAPETERIE DE L'ÉTAT–Fin

King's Printer, Stationery Branch — Imprimeur du Roi, Papeterie

ADVANCE ACCOUNT — COMPTE D'AVANCES

Debit balance, April 1, 1935 — Solde débiteur, le 1er avril 1935		
Inventory, stock on hand — Inventaire, stock disponible	$ 78,811 04	
Operations in 1935–36 — Dépenses d'exploitation en 1935–36		
Salaries and wages	79,812 57	
Materials and supplies	999,061 97	
Printing and stationery	4,358 17	
Miscellaneous expenses	22,667 46	
Amounts paid and subsequently refunded	60 35	$ 60 35
	1,105,960 52	
Stationery supplied and charged to departments		1,114,770 19
Proceeds of sale of discarded equipment, etc		2,988 55
		1,117,819 09
Excess of Revenue over Expenditure on operations transferred to Casual Revenue — Excédent des revenus sur les dépenses d'exploitation, viré au revenu casuel	29,457 47	
Balance, March 31, 1936 — Solde au 31 mars 1936		
Stock on hand as per Inventory — Inventaire, stock disponible		96,409 94
	1,214,229 03	1,214,229 03

NOTE — REMARQUE

The details of the transactions in the above account are given in Volume II, Part "T", pages 9 to 12.
Le développement du compte ci-dessus paraît dans le Volume II, partie "T", pages 9 à 12.

PROFIT AND LOSS ACCOUNT — COMPTE DE PROFITS ET PERTES

YEAR ENDED MARCH 31, 1936

ANNÉE TERMINÉE LE 31 MARS 1936

Stationery issued departments, paid for during year — Papeterie fournie aux ministères et payée pendant l'année			$ 1,114,770 19	
Proceeds of sale of discarded equipment, etc			2,988 55	$ 1,117,758 74
Deduct — Déduire				
Cost of goods sold — Prix de revient des articles vendus				
Purchases	$ 999,061 97			
Freight, customs, etc	22,667 46			
		$ 1,021,729 43		
Add—Stock on hand, April 1, 1935		78,811 04		
		1,100,540 47		
Less—Stock on hand, March 31, 1936		96,409 94		
			1,004,130 53	
Salaries and wages		79,812 57		
Office expenses		4,358 17		
			84,170 74	
				1,088,301 27
Excess of Revenue over Expenditure on operations transferred to Casual Revenue — Excédent des revenus sur les dépenses, viré au revenu casuel				29,457 47

DEPARTMENT OF PUBLIC WORKS
MINISTÈRE DES TRAVAUX PUBLICS

Graving Docks — Bassins de radoub

Comparative Statement of Revenue and Expenditure
Etat comparatif des revenus et des dépenses

—	1933-34	1934-35	1935-36	Total three years — Total des trois années
REVENUE — REVENUS				
Quebec, Champlain and Lorne	$ 35,443 75	$ 43,501 89	$ 29,122 33	$ 108,067 97
Kingston (leased)	18,150 60	6,050 00	12,100 00	36,300 00
Selkirk, Repair Slip	1,114 60	1,465 50	1,294 35	3,814 45
Esquimalt Docks	30,251 03	29,076 02	32,083 49	91,410 54
Total	84,959 38	80,033 41	74,600 17	239,592 96
EXPENDITURE — DÉPENSES				
Quebec, Champlain and Lorne	73,832 23	70,918 11	87,279 15	232,029 49
Selkirk, Repair slip	2,141 43	2,341 18	2,267 58	6,750 19
Esquimalt Docks	79,036 40	75,616 23	70,097 24	224,749 87
Total	155,010 06	148,875 52	159,643 97	463,529 55

Telegraphs — Télégraphes

Comparative Statement of Revenue and Expenditure
Etat comparatif des revenus et des dépenses

—	1933-34	1934-35	1935-36	Total three years — Total des trois années
REVENUE — REVENUS				
Lower St. Lawrence and Maritime Provinces	$ 26,099 62	$ 28,947 50	$ 28,389 87	$ 83,436 99
Pelee Island Cable	174 50	176 30	185 90	536 70
Saskatchewan and Alberta	20,245 98	21,861 90	23,092 17	65,200 05
Vancouver Island	38,551 06	40,730 27	43,345 46	122,626 79
Yukon (including Northern B.C.)	76,967 21	79,702 57	78,637 25	235,307 03
Total	162,038 37	171,418 54	173,650 65	507,107 56
EXPENDITURE — DÉPENSES				
Prince Edward Island to Mainland	1,214 04	.....	.....	1,214 04
Lower St. Lawrence and Maritime Provinces	119,157 61	130,205 50	133,302 00	382,665 11
Pelee Island Cable	1,632 43	1,484 96	1,616 25	4,733 64
Saskatchewan and Alberta	80,128 93	84,923 36	88,111 00	253,163 29
Vancouver Island	83,467 15	88,228 24	89,559 57	261,254 96
British Columbia, Northern	56,271 58	56,329 60	58,209 58	170,810 76
Yukon System	101,242 28	104,832 82	104,040 77	310,115 87
Generally	3,534 51	3,887 18	3,997 05	11,418 74
Total	446,648 53	469,891 66	478,836 22	1,395,376 41

RAILWAYS AND CANALS DEPARTMENT
MINISTÈRE DES CHEMINS DE FER ET CANAUX

Government Employees Compensation Act

Loi d'Indemnisation des employés de l'Etat

—	Advances outstanding April 1, 1935 — Avances non justifiées, 1er avril 1935	Total payments to Boards including Advances — Total des paiements aux Commissions, y compris les avances	Interest credited by the Boards — Intérêts crédités par les Commissions	Totals for 1935-36 — Totaux en 1935-36	Total payments by Boards and Department — Versements par les Commissions et le Ministère	Advances outstanding March 31, 1936 — Avances non justifiées le 31 mars 1936
Total to March 31, 1935 — Total au 31 mars 1935		$ 4,427,731 45			$ 4,356,183 81	
Statement of accounts, fiscal year 1935-36						
Prince Edward Island		378 80		$ 378 80	378 80	
Nova Scotia	$ 12,999 76	31,066 65		44,066 41	29,568 42	$ 14,497 99
New Brunswick	14,382 09	15,889 13	$ 107 48	30,378 70	17,193 22	13,185 48
Quebec		51,691 53		51,691 53	51,691 53	
Ontario	15,825 38	58,874 09		74,699 47	72,785 60	1,913 87
Manitoba	12,211 70	30,041 28	222 10	42,475 08	24,081 76	18,393 32
Saskatchewan	2,726 97	5,342 99	78 33	8,148 29	5,394 18	2,754 11
Alberta	6,617 87	19,746 03	144 51	26,508 41	19,648 23	6,860 18
British Columbia	6,783 87	19,895 84	71 30	26,751 01	23,405 91	3,345 10
Receiver General of Canada, on account of interest		623 72	* 623 72			
Miscellaneous Credits		* 14,859 02		* 14,859 02	* 14,859 02	
	71,547 64	*218,691 04*		*290,238 68*	*229,288 63*	*60,950 05*
Total to March 31, 1936 — Total au 31 mars 1936		4,646,422 49			4,585,472 44	

* Credits — Crédits.

RAILWAYS AND CANALS DEPARTMENT–Con.
MINISTÈRE DES CHEMINS DE FER ET CANAUX–Suite

Railway Grade Crossing Fund — Fonds des passages à niveau

(Unless otherwise indicated the Government obligation is 40 per cent of the cost)

(Sauf indication contraire, la portion à la charge du Gouvernement est de quarante p. 100 du coût)

UNDER STATUTE — STATUTAIRE

Albion (Municipality of), Ontario: improving crossing opposite Lots 20 and 21, Concession 3, Albion Township, amount allowed	$ 332 00
Canadian National Railways—	
Nova Scotia: improvements, etc., at crossing at Lantz Station	63 16
Ontario: Brantford, subway at West Street, $7,175.20; Oshawa, subway at Simcoe Street, $6,146.63; Peffers Station, improving view, $43.08	13,364 91
Manitoba: Winnipeg Terminal Subdivision, subway at Pembina Highway Crossing...	4,768 24
Canadian Pacific Railway—Improvements and protection at crossings—	
Quebec: Hull, at St. Hyacinthe Street, amount allowed	50 00
Ontario: Arnprior, overhead highway crossing, $491.86; Chesterville, $446.60; Etobicoke Township, Queen Street crossing, $626.41; Mountain, $446.60; Peterborough, Park and Aylmer Streets, $573.88; St. Thomas, Talbot Street, amount allowed, $400; Toronto, subway at Lansdowne Avenue, $2,076.22; Warren, highway diversion, $924; Winchester, $361.67	6,347 24
British Columbia: Vancouver, tunnel between Main Line and False Creek Yards	23,349 06
Good Roads Board, Manitoba: Haywood, highway diversion, 25 per cent allowed	1,920 16
Halton (County of), Ontario: Oakville, subway at 7th Line Road	277 40
Highways Department, Nova Scotia: highway diversions: Barney's River, $937.51; Elmsdale and Lantz, $890.86, bridge, 40 per cent of ⅔ of cost allowed, $2,869.02; Hunt's Point, $840.92; Long Island, $424.38; Marshy Hope, $495.50; Onslow, improvements at crossing, $296.92	6,755 11
Highways Department, Ontario: highway diversions: Gainsboro Township, Concessions 5 and 6, 30 per cent allowed, $777.19; Longueuil Township, 35 per cent allowed, $2,320.89; Norwood, subway, $3,434.66; Owen Sound, overhead bridge, $1,107.39; Waterloo Township, Lots 114 and 123, highway diversion and subway, $3,351.60	10,991 73
Lincoln (County of), Ontario: Beamsville, highway diversion	1,423 45
Michigan Central Railroad, Detroit, U.S.A.: improving view on Highway 3, near Canfield Junction, Ontario, amount allowed	104 00
Northern Development Department, Ontario: highway diversions: Blind River, $2,737.81 Bracebridge, $3,393.93; Cobalt, overhead bridge at Lang Street, $1,805.61; Warren, $2,006.40	9,943 75
Oshawa (City of), Ontario: subway and storm sewer at Simcoe Street	3,427 37
Public Works Department, New Brunswick: Shogomac Subdivision, mileage 95·5, highway diversion, 35 per cent allowed	893 13
Public Works Department, Alberta: highway diversions: in Sections 33 to 35, Township 46, Range 21, West 4th meridian, $397.41; Township 55, Range, 21, West 4th meridian, $335.66	733 07
Roads Department, Quebec: highway diversions: Chandler, $579.56; St. Benoit-Joseph-Labre-d'Amqui, $962.83; Ste. Brigide and Farnham West Parishes, $509.54; Trois Pistoles Parish, Rimouski Subdivision, mileage 52, subway, $1,602.79	3,654 72
Shawinigan Falls (City of), Quebec: diversion of Transmission Avenue	5,376 13
Three Rivers (City of), Quebec: subway at Laviolette Street, amount allowed, $100,000, less, previously paid (1934-35, Vol. I, page 170), $70,000; subway at St. Maurice Street, $609.25	30,609 25
Toronto Terminals Railway Co., Toronto, Ontario: construction of Viaduct, Toronto waterfront, total expenditure, 1925-30, $10,131,019.45: amount allowed, $800,000, less, previously reported (1934-35, Vol. I, pages 168 and 170), $796,664.42	3,335 58
	127,719 46

RAILWAYS AND CANALS DEPARTMENT–Conc.
MINISTÈRE DES CHEMINS DE FER ET CANAUX–Fin

Railway Grade Crossing Fund–Conc. — **Fonds des passages à niveau**–Fin

SPECIAL UNEMPLOYMENT RELIEF — SECOURS SPÉCIAL AUX CHÔMEURS

Albion (Township of), Ontario: improving view, Milton Subdivision, mileage 47·79.....$	40 92
Canadian National Railways—Improvements and protection at crossings—	
Quebec: Matapedia Subdivision, mileage 12·95.....	368 53
Ontario: Brampton Subdivision, mileage 23·89, $474.41; Cayuga Subdivision, mileage 82·66, $485.56; Drummond Road, Stamford Township, $234.19; Milton Subdivision, mileage 47·79, $123.44; Newmarket Subdivision, mileage 23·3, $450.43.....	1,768 03
Canadian Pacific Railway: Regina, Saskatchewan, subway at Winnipeg Street.....	4,514 39
Highways Department, Nova Scotia: Hubley, closing crossing, $41.94; Kentville, highway diversion, $2,594.77.....	2,636 71
Highways Department, Ontario: Waterford, highway diversion and overhead bridge, $2,480.93; Websters Side Road, subway, $308.48.....	2,789 41
Roads Department, Quebec: Vaudreuil-Rigaud section, Montreal-Ottawa Highway, highway diversion.....	6,671 16
	18,789 15

ITEM 1: SUPPLEMENTARY PUBLIC WORKS CONSTRUCTION ACT, 1935
LOI SUR LA CONSTRUCTION D'OUVRAGES PUBLICS SUPPLÉMENTAIRES, 1935

Canadian National Railways: improvements and protection at crossing at Kingsbury Avenue, Etobicoke Township, near Long Branch, Ontario, 100 per cent allowed.....	3,418 09
Dufferin (County of), Ontario: improving the approaches to the Canadian Pacific Railway crossing on County Road 3, opposite Concession 10, between lots 5 and 6, East Garafraxa Township, 100 per cent allowed.....	1,090 38
Eastman (Municipality of), Quebec: diversion of highway, lot 1255, Sherbrooke Subdivision, mileage 94·3, 100 per cent allowed.....	4,606 88
Highways and Transportation Department, Saskatchewan: overhead bridges: on Highway 14, Section 35, Township 35, Range 11, West 3rd Meridian, near Kinley, payment on account, $3,835; on Highway 13, Section 12, Township 9, Range 17, West 3rd Meridian, near Scotsguard, payment on account, $4,731.55; Section 17, Township 38, Range 26, West 2nd Meridian, near Totzke Siding, payment on account, $7,008.04.....	15,574 59
Pere Marquette Railway Co., Detroit, U.S.A.: improvements and protection at crossing at Division Street, Kingsville, Ontario, 70 per cent allowed.....	420 00
Smiths Falls Suburban Area Commission, Ontario: improvements and protection at crossings: on Franktown Road, Highway 29, Montague Township, 100 per cent allowed, $1,567.15; on Jasper Road, Brockville Subdivision, mileage 1·5, near Smiths Falls, 100 per cent allowed, $297.40.....	1,864 55
	26,974 49
	173,483 10

Charged as follows — Imputées comme suit:—

Railway Grade Crossing Fund (see Volume II, part "W", page 32).....	127,719 46
Special Unemployment Relief.....	18,789 15
Supplementary Public Works Construction Act, 1935, Item I (see Volume II, Part "W" page 33).....	26,974 49
	173,483 10

ROYAL CANADIAN MOUNTED POLICE
GENDARMERIE ROYALE À CHEVAL

Provincial Pension Trust Fund — Fonds provincial fiduciaire de pension

—	Provincial Pension Fund — Fonds de pension provincial	Prior Service Fund — Fonds du service antérieur	Total
RECEIPTS — RECETTES			
Contributions by members of the force	$ 11,357 54	$ 4,209 97	$ 15,567 51
Payments by provinces:			
Alberta	1,051 48	.....	1,051 48
New Brunswick	138 16	.....	138 16
Manitoba	14,536 72	.....	14,536 72
	27,083,90	4,209 97	31,293 87
DISBURSEMENTS — DÉBOURSÉS			
Contributions of members of the force transferred on their retirement to Consolidated Revenue Fund	16,815 66	.....	16,815 66
Withdrawals and refunds of overpayments	3,484 44	.....	3,484 44
	20,300 10	.....	20,300 10
Excess of Receipts over Disbursements	6,783 80	4,209 97	10,993 77
Balance on hand April 1, 1935	189,118 64	1,730 65	190,849 29
Balance on hand March 31, 1936 — Balance en mains le 31 mars 1936	195,902 44	5,940 62	201,843 06

Dependants' Pension Fund — Fonds de pension des ayants droit

RECEIPTS — RECETTES		
Abatements from pay of force	$ 20,939 76	
Interest earned	432 35	
		$ 21,372 11
DISBURSEMENTS — DÉBOURSÉS		
Pension payments	914 23	
Withdrawals	419 73	
		1,323 96
Excess of Receipts over Disbursements		20,048 15
Balance on hand April 1, 1935		1,747 02
Balance on hand March 31, 1936 — Balance en mains le 31 mars 1936		21,795 17

SOLDIER SETTLEMENT OF CANADA
ÉTABLISSEMENTS DES SOLDATS DU CANADA

New Brunswick Settlement Scheme — Plan d'Etablissement au Nouveau-Brunswick

BALANCE SHEET, MARCH 31, 1936 — BILAN AU 31 MARS 1936

ASSETS — ACTIF

Loans due by Settlers, including Interest — Prêts dus par les colons, y compris les intérêts	
New Brunswick Government	
Land and Special Advances	
Loans due by settlers at March 31, 1936 on accounts assigned by New Brunswick Government	$ 454,552 98
Imperial Government	
Stock, equipment, initial payments on land, etc	353,636 93
Reductions and remissions under Soldier Settlement Act on accounts assigned by the New Brunswick Government	84,825 41
Replacement Suspense Account	524 00
	893,539 32

LIABILITIES — PASSIF

Advances — Avances	
Dominion Government	2,093 72
New Brunswick Government	
Balance of assigned accounts	517,115 99
Imperial Government	341,895 02
	861,104 73
Interest unpaid by Settlers	30,845 94
Cash account Contra	1,064 65
Replacement Suspense Account	524 00
	893,539 32

CASH ACCOUNT — COMPTE DE CAISSE

YEAR ENDED MARCH 31, 1936 — ANNÉE TERMINÉE LE 31 MARS 1936

RECEIPTS — RECETTES

Dominion Government — Gouvernement fédéral		
Special advances		$ 2,093 72
New Brunswick Government		
Value of land and improvements charged to settlers	$ 3,754 45	
Special advances	1,163 94	
		4,918 39
Imperial Government		
Cash advances for initial payments on land, stock, equipment, etc		271 41
		7,283 52
Repayments by Settlers — Remboursements par les colons		
Advances by New Brunswick Government	2,989 04	
Advances by Imperial Government	6,406 37	
		9,395 41
Interest on advances to Settlers		1,755 06
Replacement Suspense Account		
Balance April 1, 1935	174 27	
Sales, etc	1,724 36	
		1,898 63
		20,332 62

DISBURSEMENTS — DÉBOURSÉS

Advances to Settlers — Avances aux colons		
Land	3,806 56	
Special advances	3,257 66	
Stock, equipment, etc	219 30	
		7,283 52
Repayments — Remboursements		
New Brunswick Government	2,989 04	
Imperial Government	6,406 37	
		9,395 41
Interest on Advances by Governments		
New Brunswick Government	1,081 56	
Imperial Government	673 50	
		1,755 06
Replacement Suspense Account		
Disbursements	1,374 63	
Balance on hand, March 31, 1936 — Balance en mains, le 31 mars 1936	524 00	
		1,898 63
		20,332 62

SOLDIER SETTLEMENT
ÉTABLISSEMENT DES SOLDATS

Soldier and General Land Settlement —

—	Account No. 1 Soldier Loans — Compte N° 1 Prêts aux soldats		Account No. 2 General Loans — Compte N° 2 Prêts en général	
	Dr.	Cr.	Dr.	Cr.
Balances, April 1, 1935 — Balance au 1er avril 1935—				
Loans outstanding	**$54,642,747 03**		**$ 7,290,655 62**	
Value of purchased lands for sale				
Sales of land acquired without purchase				
Held on account of settlers				
Cash loans to settlers, special advances and disbursements on their behalf	140,218 85		29,642 93	
Improvements to purchased lands				
Transfer between accounts		$ 1,204 65	1,204 65	
Collections on account of loans, repayments by settlers of special and other advances		682,005 84		$ 54,703 76
Proceeds of various sales				
Received in trust for settlers				
Transferred from Consolidated Fund		467,817 80		19,616 67
Remittances to British Government				
*Balances March 31, 1936 — Balance au 31 mars, 1936		53,631,937 59		7,247,182 77
	54,782,965 88	54,782,965 88	7,321,503 20	7,321,503 20

* See Public Accounts, Balance Sheet, Schedule "D", page 10 — Voir Bilan du Dominion, Appendice "D", page 10.

OF CANADA–Con.

DU CANADA–Suite

Etablissement des soldats sur des terres et en général

Account No. 3 Purchased Lands — Compte N° 3 Achats de terres		Account No. 4 Assurance Fund — Compte N° 4 Fonds de garantie		Account No. 5 Suspense Account — Compte N° 5 Compte provisoire		Account No. 6 British Advances — Compte N° 6 Avances au Gouvernement Britannique	
Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
$ 70,980 77							
			$ 751,718 74				
					$ 90,190 82		
		$ 137 44		$ 318,615 73		$ 2,747 56	
54 05							
							$ 33,678 76
	$ 3,301 34		3,747 78				
					311,260 90		
						30,931 20	
	67,733 48	755,329 08		82,835 99			
71,034 82	71,034 82	755,466 52	755,466 52	401,451 72	401,451 72	33,678 76	33,678 76

SOLDIER SETTLEMENT OF CANADA–Conc.
ÉTABLISSEMENT DES SOLDATS DU CANADA–Fin

Three Thousand Family Settlement Scheme — Plan d'Etablissement des Trois mille familles

BALANCE SHEET, MARCH 31, 1936 — BILAN AU 31 MARS 1936

ASSETS — ACTIF

Settlers' Accounts (including interest) from advance by — Comptes des avances faites aux colons (y compris les intérêts)—		
Dominion Government	$ 7,943,275 51	
Imperial Government	2,525,819 69	
		$10,469,095 20
Replacement Suspense Account		15,402 28
		10,484,497 48

LIABILITIES — PASSIF

Advances — Avances	
Dominion Government	7,245,089 05
Imperial Government	2,327,813 11
	9,572,902 16
Interest unpaid by Settlers — Intérêts dus par les colons	896,193 04
Replacement Suspense Account	15,402 28
	10,484,497 48

CASH ACCOUNT — COMPTE DE CAISSE

YEAR ENDED MARCH 31, 1936 — ANNÉE TERMINÉE LE 31 MARS 1936

RECEIPTS — RECETTES

Dominion Government — Gouvernement Fédéral		
Value of land and improvements charged to settlers	$ 1,276 78	
Special advances	27,477 08	
		$ 28,753 86
Imperial Government — Gouvernement Impérial		
Cash advances for stock, equipment, seed, feed and land holdings		2,446 11
		31,199 97
Repayments by Settlers — Remboursements par les colons		
Land and special advances	54,703 76	
Stock, equipment, etc	16,909 32	
		71,613 08
Interest on advances to Settlers — Intérêts sur les avances aux colons		57,055 25
Replacement Suspense Account		
Balance, April 1, 1935	16,192 84	
Sales, etc	12,100 41	
		28,293 25
		188,161 55

DISBURSEMENTS — DÉBOURSÉS

Advances to Settlers — Avances aux colons		
Land and improvements	1,276 78	
Special advances	27,477 08	
Stock, equipment, etc	2,446 11	
		31,199 97
Repayments — Remboursements		
Dominion Government		
Land repayments by Settlers	54,703 76	
Imperial Government		
Stock, equipment, etc., repayments by settlers	16,909 32	
		71,613 08
Interest on Advances by Governments — Intérêts sur avances faites par les gouvernements		
Dominion Government	47,395 72	
Imperial Government	9,659 53	
		57,055 25
Replacement Suspense Account — Compte d'ordre		
Disbursements	12,890 97	
Balance on hand March 31, 1936 — Balance en mains le 31 mars 1936	15,402 28	
		28,293 25
		188,161 55

TRADE AND COMMERCE DEPARTMENT
MINISTÈRE DU COMMERCE

Canadian Government Elevators — Elévateurs de l'Etat

BALANCE SHEET, JULY 31, 1935 — BILAN AU 31 JUILLET 1935

ASSETS — ACTIF

Current		
Cash account	$ 1,425 00	
Grain Inventories (market prices)	5,245 69	
Accounts Receivable	27,908 77	
Freight Receivable	240 62	
Accrued Storage, Elevation, etc	5,943 31	
		$ 40,763 39
Property, plant and Equipment		9,836,594 37
Office Furniture and Fixtures		3,111 37
		9,880,469 13

LIABILITIES — PASSIF

Current		
Accrued Wages	1,200 79	
Accounts Payable	2,228 22	
Net Grain Shortage (market prices)	541 71	
		3,970 72
Dominion Government	7,899,061 42	
Reserve for Depreciation on Plant and Equipment (1925 to 1933)	1,979,943 43	
	9,879,004 85	
Less—		
Profit and Loss Account		
Operating Loss for year	2,506 44	
		9,876,498 41
		9,880,469 13

PROFIT AND LOSS ACCOUNT FOR YEAR ENDED JULY 31, 1935
COMPTE DE PROFITS ET PERTES DE L'ANNÉE TERMINÉE LE 31 JUILLET 1935

Government operated Elevators — Elévateurs exploités par le Gouvernement			
Gross Earnings — Recettes brutes			
Elevation, storage, drying, cleaning, etc	$ 213,677 79		
Interest earned	112 18		
		$	213,789 97
Less—			
Direct Expenses—			
Labour, power, repairs, etc	181,687 38		
Indirect Expenses—			
Salaries, office rents, travelling expenses, etc	73,601 41		
Net Loss on surplus grain for year	6,759 48		
			262,048 27
Net Loss—Government operated Elevators — Déficit net des élévateurs exploités par le Gouvernement			48,258 30
Government Elevators rented to Public — Elévateurs du Gouvernement loués à des tiers			
Port Arthur Elevator			
Rent (1 year)	$ 58,317 86		
Miscellaneous Income	56 00		
	$ 58,373 86		
Less—			
Plant repairs	14,374 18		
Net Profit		43,999 68	
Prince Rupert Elevator			
Rent (1 year)	2,500 00		
Less—			
Depreciation on furniture and fixtures	32 80		
Plant Repairs	575 00		
Track Repairs	140 02		
	747 82		
Net Profit		1,752 18	
			45,751 86
Total Net Loss for all Elevators — Déficit net total de tous les élévateurs			2,506 44

NOTE.—The above condensed Statements of the Canadian Government Elevators have been compiled from the Annual Reports submitted by Messrs Dunwoody, Nicholl, Saul & Co., Chartered Accountants.

REMARQUE.—Les états synthétiques ci-dessus des élévateurs de l'Etat ont été préparés d'après les rapports annuels de MM. Dunwoody, Nicholl, Saul & Co., comptables agréés, nommés par le Conseil de Vérification.

Grain Inspection Divisions — Service de l'inspection des grains

STATEMENT OF REVENUE AND EXPENDITURE—YEAR ENDED MARCH 31, 1935
ÉTAT DES REVENUS ET DES DÉPENSES POUR L'ANNÉE TERMINÉE LE 31 MARS 1935

—	Eastern Division — Division de l'Est	Western Division — Division de l'Ouest					Total — Total
		Inspection Department — Inspection	Weighing Department — Pesage	Registration Department — Enregistrement	Licensing and Bonding Department — Permis et emmagasinage	Appeal Boards — Commission d'appel	
Revenue — Revenus							
Inspection fees	$ 2,113 98	$ 448,814 30					$ 450,928 28
Weighing fees			$ 468,541 00				468,541 00
Sampling charges	5,829 93						5,829 93
Registration and cancellation fees	3,556 11			$ 20,120 20			23,676 31
Licensing and bonding fees					$ 29,826 00		29,826 00
Appeal fees						$ 4,521 00	4,521 00
Samples sold	220 47	13,833 21					14,053 68
Cargo certificates split	865 00	192 90					1,057 90
Condition letters issued			391 00				391 00
Overtime recovered	246 86	4,820 99	5,346 03				10,413 88
Miscellaneous		2,010 00					2,010 00
Total Revenue — Revenu total	12,832 35	469,671 40	474,278 03	20,120 20	29,826 00	4,521 00	1,011,248 98
Expenditure — Dépenses							
Salaries and wages	32,110 19	667,237 61	395,069 62	16,794 00	9,763 05	9,362 00	1,130,336 47
Payments to Appeal Board Members						3,029 00	3,029 00
Travelling expenses	849 21	3,716 14	3,114 95	131 10	39 28	393 10	8,243 78
Printing, stationery and supplies	438 60	4,784 22	1,958 96	5 60	1,174 10	11 43	8,372 91
Rent, light and power	2,915 01	46,684 16	6,694 69	2,754 02	991 88	1,293 78	61,333 54
New equipment	237 30	2,371 76				13 25	2,622 31
Drayage, express and freight	61 85	10,756 70	231 08	2 30	38 76	1 10	11,091 79
Office and general expenses	1,074 00	11,940 79	4,859 12	417 67	149 06	204 55	18,645 19
Total Expenditure — Dépenses totales	37,686 16	747,491 38	411,928 42	20,104 69	12,156 13	14,308 21	1,243,674 99
Operating surplus or deficit — Surplus ou déficit d'exploitation	* 24,853 81	* 277,819 98	62,349 61	15 51	17,669 87	* 9,787 21	* 232,426 01

* Deficit — Déficit.

Operationg deficit page 206 — Déficit d'exploitation page, 206		$ 232,426 01
Add — Ajouter		
Executive Department: salaries, $72,664.80; travelling expenses, $6,961.71; professional fees, $2,054.20; rent, $4,633; general expenses, $4,893.67	$ 91,207 38	
Accounting Department Expenses	6,543 69	
Grain Research Laboratory: salaries, $25,256.45; travelling expenses, $323.75; rent, $9,409; laboratory supplies and equipment, $3,040.06; general expenses, $4,860.80	42,890 06	
Grain Standards Board Expenses	5,219 26	
Statistical Department Expenses	38,530 37	
		184,390 76
Deficit for year — Déficit de l'année		416,816 77

NOTE — REMARQUE.—The preceding condensed Statements of the Grain Inspection Divisions have been compiled from the Annual Reports submitted by Messrs. Dunwoody, Nicholl, Saul & Co., Chartered Accountants — Les états synoptiques ci-avant, du service de l'inspection des grains, ont été préparés d'après le rapport annuel de MM. Dunwoody, Nichol, Saul & Co., comptables agréés.

GENERAL — EN GÉNÉRAL

Advertising, Printing and Ligthoraphing
Publicité, impressions et lithographie

Summary of Payments made during 1935-1936 by all Departments
Sommaire des paiements faits par tous les Ministères, en 1935-1936

	Advertising — Publicité	Printing and Lithographing — Impressions et lithographie
Abbotsford News	$ 25 60	
Acme Sentinel	2 50	
Acton Free Press	14 80	
Alameda, Sask.—		
Despatch	8 40	$ 86 25
Frobisher News	5 40	
Alexandria News	4 50	32 06
Alexandria Times	26 36	122 00
Alliance Times	3 75	24 50
Alix Free Press	25 62	
Alliston Herald	53 40	
Almonte Gazette	14 80	
Alsask News	1 50	
Alvinston Free Press	5 40	
Amherst News-Sentinel	56 80	251 19
Amherstburg Echo	59 84	50 52
Amos, Que.—		
Gazette du Nord	2 50	
Imprimerie	.....	75 00
Quebec Miner Press	.....	138 45
Annapolis Royal Spectator	42 60	
Antigonish Casket	21 24	390 40
Arcola Star—Standard	16 20	126 70
Argus Sterling News	.....	55 50
Arichat Record	68 76	
Armstrong Advertiser	4 08	
Arnprior Chronicle	29 20	69 96
Arran Arrow	2 50	
Arrowwood Resource	1 41	
Arthabaska, Que.—		
Imprimerie	8 64	47 50
L'Union des Cantons de l'Est	6 00	
Arthur Enterprise—News	4 50	217 00
Ashcroft Journal & Lillooet News	16 95	
Assiniboia Times	61 50	296 28
Athabaska Echo	26 52	33 80
Athens Reporter	13 90	
Aurora Banner	14 80	
Aylmer Express	3 23	107 50
Aylmer Gatineau County Agricultural Society Annual	15 00	
Ayr News	20 66	
Balcarres, Sask.—		
Free Lance	5 40	
Van Male, Frank	.....	168 75
Baldur Gazette	2 52	
Bancroft Times	19 60	
Banff Crag & Canyon	29 76	
Barrie, Ont.—		
Advance	48 45	60 00
Examiner	29 40	50 00
Bashaw Star	1 50	
Bassano Mail	12 40	87 46
Bathurst Northern Light	$ 50 97	$ 239 54
Battleford, Sask.—		
Herald	53 36	27 37
Press	5 40	
Beamsville Express	4 50	306 20
Beauceville Eclaireur	67 77	35 51
Beaverton Express	5 40	
Beeton World	12 36	52 50
Belleville, Ont.—		
Embury, W. D	.....	59 50
Intelligencer	335 40	100 00
Belmont, Ont.—		
Enterprise	1 00	
News	9 40	
Berthierville Courier	45 40	
Berwick Register	47 40	
Biggar Independent	27 50	93 63
Binscarth Express	19 20	
Birch Hills Gazette	3 00	
Birtle, Man.—		
Eye Witness	14 85	
Printing Co	.....	35 00
Black's Harbour Fundy Fisherman	4 92	
Blaine Lake Echo	20 50	92 18
Blairmore Enterprise	5 40	
Bleinheim News-Tribune	38 16	
Blind River Leader	27 68	
Bobcaygeon Independent	13 86	
Boissevain Recorder	24 12	218 62
Bothwell Times	4 50	
Bowmanville, Ont.—		
James, M. A. & Sons	.....	38 35
Statesman	14 80	
Bracebridge, Ont.—		
Gazette	5 40	
Muskoka Herald	13 90	266 73
Bradford Witness	3 60	
Brampton, Ont.—		
Charters Publishing Co	.....	206 25
Conservator	14 56	
Peel Gazette	5 40	
Brandon, Man.—		
Expositor	4 08	
Sun	129 92	379 97
Brantford, Ont.—		
Expositor	18 50	
Hurley Printing Co., Ltd	.....	64 93
Ryan Printing Co	.....	235 00
Bridgetown Monitor	39 72	
Bridgewater, N.S.—		
Bulletin	33 85	
Macpherson, F. J	.....	249 75
Brighton Ensign	1 28	116 50
Broadview Express	30 00	55 75
Brock News	5 40	

GENERAL–Con. — EN GÉNÉRAL–Suite

Advertising, Printing and Lithographing–Con.
Publicité, impression et lithographie–Suite

Summary of Payments made during 1935-1936 by all Departments–Con.
Sommaire des paiements faits par tous les Ministères, en 1935-1936–Suite

	Advertising — Publicité	Printing and Lithographing — Impressions et lithographie
Brockville, Ont.—		
Recorder & Times	$ 150 12	$ 25 00
Farrow Bros.	.....	130 00
Brooks Bulletin	3 36	
Bruce Mines Spectator	40 56	20 90
Brussels Post	4 50	
Buckingham, Que.—		
Courier de Papineau	6 00	
Post	28 60	
Burford Advance	13 90	149 00
Burk's Falls Arrow	30 28	
Burlington Gazette	35 24	
Caledonia, N.S., Gold Hunter	45 40	88 68
Caledonia, Ont., Grand River Sachem	20 40	22 00
Calgary, Alta—		
Albertan	396 83	
Commonwealth Press	.....	73 67
Davis, A. J.	.....	274 05
Farm & Ranch Review	42 00	
Ford Printing Co	.....	71 02
Herald	618 70	
McAra, J. D. Ltd	.....	371 37
Western Ptg. & Litho. Co.	.....	38 43
Campbellford, Herald	25 14	18 00
Campbellton, N.B.—		
Graphic	59 40	107 85
Tribune	63 44	
Camrose Canadian	43 65	
Cannington, Ont.—		
Echo	5 40	
Gleaner	18 40	
Canora Courier	16 20	
Canwood Times	19 00	
Cap de la Madeleine Centre, Avenue du Cap	38 40	
Carberry News-Express	5 40	
Carbon Chronicle	5 40	
Cardston News	29 25	
Carleton Place, Ont.—		
Canadian	13 72	37 00
Herald	5 40	
Carlyle Herald	4 50	
Carman Leader	17 05	40 00
Carnduff Gazette-Post-News	5 40	
Caron Review	5 40	
Carp Review	86 64	214 00
Carstairs News	36 21	
Cartwright Review	3 00	
Castor Advance	13 20	5 00
Cayuga Advocate	13 68	
Central Butte Herald	5 40	
Cereal Recorder	6 00	
Chapleau Post	30 10	185 10
Charlottetown, P.E.I.—		
Guardian	$ 81 24	$ 328 16
Patriot	29 05	4 00
Taylor, J. D.	.....	49 20
Chatham, N.B.—		
Commercial World	86 12	60 00
Gazette	67 17	103 25
Chatham, Ont.—		
Baxter, F. E.	.....	137 40
News	339 60	
Shepherd Ptg. Co	.....	67 31
Stephenson, S.	.....	160 00
Chauvin Chronicle	4 22	
Chesley Enterprise	21 64	
Chesterville Record	1 35	
Chicoutimi, Que.—		
Condé & Frère	.....	184 87
Progrès de Saguenay	82 98	
Syndicat des Imprimeurs du Saguenay	.....	80 30
Chilliwack, B.C.—		
Barber, C. A., Press, Ltd	.....	68 63
Progress	34 19	
Chinook Advance	5 40	
Claresholm Local Press	5 40	
Climax Climax	10 09	
Clinton News-Record	14 80	43 75
Cloverdale Leader	32 80	
Coaticook, Que.—		
Impressions et Publications, Ltée	.....	36 04
Observer	11 90	
Cobden Sun	11 05	
Cobourg, Ont.—		
Saturday Morning Post	36 52	
Sentinel Star	27 90	
World	10 20	
Cochrane Northland Post	.....	301 25
Colborne, Ont.—		
Enterprise	10 20	51 00
Express	19 32	
Coldwater News	0 90	
Coleman Journal	5 40	.....
Collingwood Bulletin Enterprise	67 12	43 50
Comber Herald	41 56	21 25
Conquest Enterprise	34 50	
Consort Enterprise	7 50	
Cookstown Advocate	7 20	
Cornwall Standard Freeholder	11 20	194 43
Coronach Courier	3 36	
Coronation Review	4 65	
Courtenay, B.C.—		
Comox-Argus	39 92	100 55
Comox Free Press	29 12	166 93

GENERAL–Con. — EN GÉNÉRAL–Suite

Advertising, Printing and Lithographing–Con.
Publicité, impressions et lithographie–Suite

Summary of Payments made during 1935-1936 by all Departments–Con.
Sommaire des paiements faits par tous les Ministères, en 1935-1936–Suite

——	Advertising — Publicité	Printing and Lithographing — Impressions et lithographie
Cowansville, Que.—		
Barker Press		$ 70 49
Printed Paper Products, Ltd		229 49
Craik News	$ 3 60	
Cranbrook Courier	43 20	84 37
Creelman Gazette	2 88	
Creemore Star	46 08	110 00
Creston Review	91 70	
Crossfield Chronicle	26 00	
Crystal City Courier	2 00	
Cupar Herald	5 40	
Cut Knife Grinder	5 40	
Dalhousie News	27 72	
Dartmouth Patriot	37 11	
Dauphin Herald	35 66	362 89
Davidson Leader	2 25	235 94
Dawson News	567 57	360 60
Delia Times	16 20	
Delisle Advocate	35 40	18 50
Deloraine Times and Waskada News	15 50	
Deseronto Post	41 64	
Deux Montagnes, l'Echo de Laval	2 00	
Didsbury Pioneer	36 37	
Digby Courier	50 52	
Dodsland Prairie Times	3 13	
Dominion City Star	2 64	
Drayton Advocate	4 50	
Dresden, Ont.—		
Times	13 60	
Wells, L. G		120 00
Drumheller, Alta.—		
Mail	11 36	
Review	15 15	212 50
Drummondville, Que.—		
Parole	28 00	
Spokesman	13 90	
Dryden Observer	23 90	
Duncan Cowichan Leader	42 12	264 22
Dundalk Herald	5 40	
Dundas Star	13 86	365 08
Dunville, Ont.—		
Chronicle	28 82	80 00
Gazette	22 32	60 87
Durham, Ont.—		
Chronicle	46 20	190 70
Review	5 40	
Dutton Advance	3 00	
East Angus Printing Co		2 25
Eastend Enterprise	3 00	
Eatonia, Sask.—		
Enterprise	5 40	
Graham, A. G		54 00
Echo Bay Times	5 40	
Edmonds, Barnaby Post	2 25	
Edmonton, Alta—		
Bulletin	$ 117 41	
Coles Ptg. Co		$ 133 34
Commercial Printers		216 50
Douglas Ptg. Co		336 43
Journal	340 74	
Hamby Press		163 75
Institute Press		111 05
Jenorin Ptg. Co		145 75
Metropolitan Ptg. Co		191 75
Reliable Ptg. Co		70 00
Survivance	93 30	
Edmundston Madawaska News	42 75	302 24
Eganville Leader	18 19	
Elkhorn Mercury	24 70	
Elmira Signet	15 40	
Elmdale Lance Press	22 08	
Elora Express	14 80	95 90
Elrose Review	11 50	
Emerson Journal	16 20	
Empress Express	5 45	
Endeby Commoner	36 96	
Erin Advocate	4 50	
Espanola Standard	27 68	
Essex Free Press	59 24	67 00
Esterhazy Observer	1 12	
Estevan, Sask.—		
Canadian Postmasters' Assn	480 00	
Mercury	26 92	117 75
Patten, H. W		31 00
Exeter Times—Advocate	14 80	
Eyebrow, Sask.—		
Argus	5 40	
Herald	5 40	
Fenelon Falls Gazette	16 96	
Fergus News-Record	14 80	
Fernie Free Press	42 80	230 25
Flersherton Advance	28 34	
Flin Flon Miner	4 80	
Foam Lake Western Review	1 35	
Fordwich Record	2 50	
Forest, Ont.—		
Free Press	3 30	
Standard	3 00	55 00
Fort Erie Times-Review	8 24	187 66
Fort Frances Times	51 48	286 75
Fort Saskatchewan Record	1 20	
Fort William Times-Journal	99 90	238 61
Fredericton, N.-B.—		
Gleaner	210 30	
Mail	224 50	
Wilson, T. A		24 91

GENERAL–Con. — EN GÉNÉRAL–Suite

Advertising, Printing and Lithographing–Con.
Publicité, impressions et lithographie–Suite

Summary of Payments made during 1935-1936 by all Departments–Con.
Sommaire des paiements faits par tous les Ministères, en 1935-1936–Suite

	Advertising — Publicité	Printing and Lithographing — Impressions et lithographie
Galt, Ont.—		
Knowles, C. E.		$ 290 74
Reporter	$ 89 44	
Gananoque Reporter	21 88	20 00
Gardenvale National Business Publications	1,240 04	
Georgetown Herald	25 16	
Gilbert Plains Maple Leaf	29 40	
Glace Bay, N.S.—		
Brodie Printing Service		73 25
Gazette	54 90	
Gladstone Age	4 50	
Gleichen Call	10 65	
Glenboro' Gazette	1 62	
Glencoe Transcript	14 80	
Goderich, Ont.—		
Signal	10 90	
Star	49 65	42 25
Golden Star	16 65	
Gore Bay Recorder	22 60	48 00
Grandby, Que.—		
Leader-Mail	22 90	
Revue	12 08	282 00
Grand'Mère Imprimerie		322 50
Grande Prairie, Alta.—		
Herald	12 24	10 125
Tribune	33 00	
Grand Forks, B.C.—		
Gazette	28 62	
Sun	44 80	
Grand Valley Star & Vidette	10 92	
Grandview Exponent	21 36	
Gravelbourg Star	25 20	
Gravenhurst Banner	14 80	
Grenfell, Sask.—		
Sun	24 70	69 92
Windthorst Independent	4 50	
Grimsby Independent	30 53	
Guelph, Ont.—		
Kelso Ptg. Co		145 55
Mercury	173 70	
Gurnesey Standard	10 45	156 25
Gull Lake Advance	15 48	185 50
Hagersville News	22 32	
Haileybury Haileyburian	33 40	
Halifax, N.S.—		
Chronicle Star	159 35	
Citizen	44 75	
Herald	1,194 76	
Imperial Pub. Co		350 01
Nova Print Ltd		304 21
Ross Print Ltd		7 50
Royal Ptg. & Litho. Ltd	270 00	100 96
Scott, John Stephen	90 00	
Trades & Labour Council Journal	100 00	
Hamilton, Ont.—		
Campbell-Barry & Co		$ 5 00
Davis-Lisson		67 84
Herald	$ 93 23	
Review	224 80	
Smith, F. G		217 51
Spectator	852 19	
Typesetting Co		509 08
Hamiota Echo	30 00	
Hanley Herald	5 40	137 50
Hanna Herald	49 48	198 60
Hanover Post	46 20	
Hardisty, Sask.—		
Loughheed Journal	5 40	
World	5 40	
Harris, Herald	29 56	
Harriston Review	14 20	
Harrow News	4 50	
Hartland Observer	12 18	111 00
Hartney, Man.—		
Lancet	5 40	
Star	5 40	
Hastings Star	4 50	
Havelock Standard	19 60	85 00
Hawarden Pioneer	5 40	
Hawkesbury, Ont.—		
Echo	12 96	
Moniteur	14 18	127 25
Herbert Herald	8 40	
Hespler Herald	22 05	
Highgate Monitor	20 00	
High River Times	30 20	229 24
Hodgeville Standard & Times	5 40	
Holland News	1 50	
Hudson Bay Junction Judge	2 25	
Hughenden, Alta.—		
Advocate	5 40	
Clipper	5 40	
Record	5 40	
Hull, Que.—		
Gazette	15 60	
Gauvin, G. E. & Fils		150 00
L'Opinion	18 00	
Progrès	27 60	
Humboldt, Sask.—		
Journal	16 20	
Western Card & Stationery Co		49 50
Huntingdon Gleaner	18 20	290 49
Huntsville Forester	5 40	
Huron Expositor		50 50
Iberville, La Belle Publicité Ltée		231 00
Imperial Review	5 40	
Indian Head News	37 88	92 00
Ingersoll Tribune	14 80	70 00

GENERAL–Con. — EN GÉNÉRAL–Suite

Advertising, Printing and Lithographing–Con.
Publicité, impressions et lithographie–Suite

Summary of Payments made during 1935-1936 by all Departments–Con.
Sommaire des paiements faits par tous les Ministères, en 1935-1936–Suite

	Advertising — Publicité	Printing and Lithographing — Impressions et lithographie
Innisfail Province	$ 26 32	$ 274 90
Iroquois Post	4 50	47 75
Jarvis Record	4 78	
Joliette, Que.—		
L'Action Populaire	2 80	
L'Etoile du Nord	9 80	348 00
Jonquière, Imprimerie Clément		131 00
Kamloops Sentinel	57 51	100 73
Kamsack, Sask.—		
Pletscher, John P		201 30
Times	16 92	
Kapuskasing Tribune	9 40	
Kaslo Kootenian	24 42	
Kelowna, B.C.—		
Courier	36 84	
Printing Co		236 34
Kelvington Radio	1 13	
Kemptville Advance	16 15	
Kenora Miner & News	46 12	77 89
Kentville Advertiser	31 66	
Kerrobert Citizen	43 18	
Killarney Guide	13 32	
Kimberley, Sask.—		
Bulletin	18 20	
Courier	10 80	
Kincaid Star	4 50	
Kincardine, Ont.—		
Community Press		87 25
News	27 00	
Review & Reporter	1 35	
Kindersley, Alta.—		
Clarion	16 48	256 93
Courier	5 40	
Kingston, Ont.—		
Canadian Freeman	45 80	
Hanson & Edgar, Ltd		83 07
Jackson Press		397 53
Salsbury Press		3 18
Whig-Standard	871 11	
Kingsville Reporter	57 76	
Kinistino—Representative	16 20	
Kirkland Lake Northern News	19 55	
Kitchener, Ont.—		
Merchants Printing Co		76 75
Record	30 36	
Klemtu Evening Empire	25 00	
Lachine, Que.—		
Journal	19 00	
Messenger	5 64	
Lachute, Que.—		
Municipal Review of Canada	440 00	286 97
Tribune, Argenteuil	70 20	
Watchman	28 60	
Lac Megantic, Que.—		
Echo	$ 5 00	
Vive la Joie	16 00	
Lacombe Globe	30 54	
Ladner Optimist	1 35	
Ladysmith Chronicle	16 20	$ 49 50
Laflèche Press	5 40	
Lakefield News	14 80	
La Malbaie, Imprimerie de Charlevoix		32 59
Lamont Tribune	2 00	
Lanark Era	1 55	
Landis Record	5 40	
Langham News	33 24	7 25
Langley-Advance	72 36	
Lanigan News	2 25	
Lansing Enterprise	4 50	
Lashburn Comet	0 90	
La Tuque Voix	21 76	
Leader Enterprise	1 05	
Leamington Post and News	48 80	114 00
Leduc Representative	5 40	
Lemberg Star		136 41
Lethbridge, Alta—		
Herald	32 37	125 50
Rubins Printing Co		56 00
Levis, Que.—		
Journal de Fraserville	15 00	
Quotidien	62 24	
Printing Co		46 25
Liberty Press	3 60	
Lindsay, Ont.—		
Post	4 50	
Watchman-Warder	33 15	274 50
Listowel, Ont.—		
Banner	4 50	
Standard		71 90
Little Current Expositor	4 50	
Liverpool Advance	15 01	
Lloydminster, Sask.—		
Record	3 00	
Times	57 80	
London, Ont.—		
Advertiser	74 11	
Canadian Woodman	10 00	
Catholic Record	24 12	
Free Press	1,013 00	
Hay Stationery Co		53 87
Hunter Printing Co		69 72
Printing & Lithographing Co		481 08
Selby-Young Printing Co		16 59
L'Orignal Advance	5 40	
Loretteville, Boivire, J. A. & Co		2 00

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	Advertising — Publicité	Printing and Lithographing — Impressions et lithographie
Louiseville, Giguère, J. A.		$ 120 00
Loverna Budget	$ 7 25	
Lucan Sun	9 50	
Lucknow Sentinel	2 50	
Lucky Lake Broadcast	5 40	
Lumsden News-Record	16 20	
Lunenburg, N.S.—		
Malagash News	5 40	
Progress Enterprise	25 38	
Luseland Despatch	12 00	
Macgregor Herald	4 80	
Macklin, Sask.—		
News	5 40	
Times	38 60	162 00
Macleod Gazette	23 25	98 55
Macrorie News	2 70	
Madoc Review	3 00	
Mahone Bay Record	8 00	
Magog Enterprise		192 12
Maidstone Mirror & Waseca Echo	3 40	
Manitou Canadian	1 35	199 25
Maple Creek News	22 20	
Markdale Standard	18 05	18 00
Markham Economist & Sun	14 80	
Marqus Despatch	5 40	
Maryfield News	5 40	
Marmora Herald	5 40	
Massey Tribune	27 68	
Matane, Imprimerie Commerciale		110 00
McBride Bulletin	5 40	
Meadow Lake Progress	7 50	
Meaford, Ont.—		
Express	42 32	
Mirror	12 24	
Medicine Hat, Alta—		
Dawson, E. M		338 50
News	7 15	
Melfort, Sask.—		
Journal	16 20	268 69
Moon	5 40	
Melita New Era	22 02	3 25
Melville Advance	13 68	
Merlin Standard	4 50	
Merritt Herald	34 87	
Meyronne Independent	6 48	
Middleton Outlook	42 60	478 83
Midland, Ont.—		
Argus	82 36	51 25
Free Press	5 40	
Mildmay Gazette	11 36	
Milestone Mail	5 40	
Millbrook Mirror-Reporter	4 50	
Milton, Ont.—		
Blight & White		$ 190 25
Canadian Champion	$ 50 36	
Milverton Sun	12 96	
Miniota Herald	19 20	
Minnedosa Tribune	24 18	167 77
Mission City, Fraser Valley Record	27 04	108 57
Mitchell Advocate	14 80	
Moncton, N.B.—		
Canadian Postal Employees	45 00	
L'Evangeline	87 65	
Times	207 30	492 37
Transcript	24 20	
Monkton Times	7 10	
Montmagny, Que.—		
Bernier, J		90 00
Courrier de l'Islet	6 00	
Courrier du Nord	124 74	
Courrier-Sentinelle	29 46	
Gaspésian	147 06	
Imprimerie		45 00
L'Etendard	6 00	
Lotbinière	6 00	
Peuple	232 32	
Saint Antoine	9 84	
Montreal, Que.—		
Acme Printing Co		448 37
Atlas Press Ltd		458 93
Autorité	32 40	
Bertrand, J. C		10 60
Bulletin	25 20	
Canada Publishing Co	210 62	
Canadian Congress Publishing Co	1,800 00	
Canadian Jewish Review	126 00	
Canadian Latin-American	105 00	
Canadian West Indian League	32 50	
Caron, J. A. & Fils		11 66
Cockfield, Brown & Co	8,198 84	
Commercial News & Building Record	217 80	
Convention Souvenir Committee	60 00	
Cordrey & Marion		85 00
Courtois, Alderic		61 34
Desbarats Advertising Agency	5,357 15	
Devoir	4 80	
Doucet, Eugène		562 84
Dufferin Press		27 40
Eagle	4 50	

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	Advertising — Publicité	Printing and Lithographing — Impressions et lithographie
Montreal, Que.–*Conc.—Fin*		
Eclaireur		$ 483 39
Economique		231 50
Federated Press		71 03
Fraser Publishing Co	$ 70 50	
Gaisin Press		267 15
Gazette	4,252 27	
Grovers-Contant	90 00	
Herald	227 00	
Hogue, Armand		604 50
Illustration	1,415 60	
Imprimerie Atwater		1,008 75
Imprimerie Bourguignon		224 38
Imprimerie Canadienne		656 50
Imprimerie Populaire Ltée		128 00
International Railway Publishing Co	150 00	
International Typographical Union	60 00	
Italo-Canadian Press Co	35 80	
Jeunesse Ouvrière Catholique	86 00	
L'Action Conservatrice	60 00	
Lecavalier, Armand		337 05
Librairie Beauchemin Ltée		176 75
Marchand, Armand		872 68
Mercantile Printing Ltd		290 24
Mercier Printing Co		192 50
Monitor	60 80	1,412 81
Nord	12 60	
Oakes, Harry S., Inc		256 89
Patrie	1,512 80	129 32
Petit Journal	374 20	
Plow & Waters		262 88
Postal Tribune	440 00	
Presse	508 62	
Revue Trimestrielle Canadienne	100 00	
Rosemount Printing		465 09
St. Laurent Printing Reg'd		125 60
Shepard Publishing Co., Ltd	90 00	
Skinner, Thos. & Sons	1,593 05	
Star	2,157 55	
Terre de Chez Nous	45 84	
Thérien Frères		577 15
Walford, A. O. & Co		125 00
White Collar Assn. Reg'd.	25 00	
Moose Jaw, Sask.—		
Quality Press		339 68
Times-Herald	79 20	
Moosomin World-Spectator	32 00	
Morden Times	$ 16 20	
Morrisburg Leader	5 40	
Morris Herald	5 40	
Morse News	6 30	
Mossbank Star	4 50	
Mount Forest Confederate	14 80	$ 18 75
Muenster, St. Peter's Press	4 00	
Naicon Progress	5 40	
Naskup, B.C.—		
Arrow Lake News	13 92	
Silver Standard	13 92	
Nanaimo, B.C.—		
Free Press	9 20	
Herald	581 24	
Nanton News	5 40	
Napanee, Ont.—		
Beaver	20 10	
Express	5 40	
Templeton & Son		76 58
Neepawa Press	10 45	232 15
Nelson News	284 16	503 41
Newcastle, N.B.—		
Leader	99 12	49 75
Union Advocate	72 44	48 00
New Glasgow, N.S.—		
Chronicle	17 00	
News and Free Press	330 76	
Scotia Printer	6 00	281 43
New Hamburg Independent	22 05	
New Hazelton Herald	5 40	
New Liskeard, Ont.—		
Speaker	39 06	
Stephenson & Son		314 38
Newmarket, Ont.—		
Era	24 92	150 00
Express Herald	102 76	
New Toronto, Ont.—		
Advertiser	55 80	25 18
Reynolds, James		329 25
New Waterford Times	12 87	
New Westminster Columbian	336 36	137 80
Niagara Falls Review	120 26	
Niagara-on-the-Lake Advance	2 25	
Nipawin Herald	2 76	
Nakomis Times	5 40	
Norquay North Star	3 24	
North Battelford, Sask.—		
News	123 65	7 42
Optimist	53 60	362 16
North Bay Nugget	27 04	72 25
North Sydney, N.S.—		
Herald	51 80	
McInnis, M. A.		238 59

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	Advertising — Publicité	Printing and Lithographing — Impressions et lithographie
North Vancouver, B.C.—		
North Shore Press	$ 99 92	$ 593 46
Review	95 36	
Norwich Gazette	9 50	60 00
Norwood, Grove Press	2 25	
Norwood Register	90	101 75
Oak Lake News	16 20	
Oak River Post	19 20	
Oakville, Ont.—		
Record	5 40	
Star	44 40	
Okotoks Review	5 40	
Olds Gazette	20 64	
Orangeville, Ont.—		
Banner	21 76	
McKittrick, A. D	.....	114 75
Orillia, Ont.—		
Canadian Entomologist	70 00	
News-Letter	38 05	120 00
Packet-Times	46 60	124 97
Orono News	4 50	
Oshawa, Ont.—		
Mundy-Goodfellow-Printing Co	.....	31 35
Times	47 70	
Ottawa, Ont.—		
All Canadian Congress of Labour	1,100 00	
Bank of Canada	.....	83 74
Britannia Boating Club	15 00	
British American Bank Note Co	.....	310,041 80
Canada Gazette	107 00	
Canadian Bank Note Co	.....	180,965 68
Canadian Brotherhood of Railway Employees	1,550 00	
Canadian Defence Quarterly	90 00	
Canadian Field Naturalist	5 00	
Canadian Labour Press	746 64	
Canadian Legion of the British Empire Service League	73 50	
Canadian Military Gazette	1,875 00	
Canadian Parliamentary Guide	100 00	
Canadian Unionist	600 00	
Citizen	449 96	
Civil Service News	120 00	
Civil Service Review	200 00	
Commercial Press	.....	365 45
Dadson-Merrill Press	.....	3 98
Danebrog	330 00	
Droit	155 30	823 00
Journal	2,715 77	
Ottawa, Ont.–*Conc.* — *Fin*		
Professional Institute of the Civil Service Journal	$ 60 00	
Runge Press	.....	$ 936 43
Syndicat d'Œuvres Sociales	54 00	
Outlook, Sask.—		
Outlook	30 00	
Printing Co	5 40	143 75
Owen Sound, Ont.—		
Fleming Publishing Co	.....	196 35
Sun-Times	261 68	
Oxbow-Herald	9 40	143 19
Oxford Journal	13 00	
Oyen News	7 95	
Paisley Advocate	9 60	
Palmerston Observer	9 75	15 00
Papineauville, Imprimerie Commerciale	.....	172 75
Paris Star	2 00	
Parkhill Record	14 20	
Parrsboro Record	15 00	
Parry Sound, Ont.—		
Canadian	32 36	142 00
North Star	19 80	105 50
Peace River, Alta.—		
Gazette	64 76	240 50
Record	5 40	
Pembroke, Ont.—		
Bulletin	5 40	
Printers, Ltd	.....	180 98
Standard-Observer	57 80	
Penetanguishene Herald	62 08	
Penticton Herald	42 96	
Perdue Record	20 40	
Perth, N.B. Victoria News	28 75	
Perth, Ont.		
Courier	5 40	
Expositor	14 80	55 25
Peterborough, Ont.		
Examiner	33 96	226 33
Scott, Geo. S	.....	70 00
Petrolia Advertiser—Topic	14 80	15 90
Pickering News	1 25	
Picton, Ont.		
Gazette	23 36	120 10
Times	1 58	
Pictou Advocate	22 68	
Pilot Mound, Man.		
Sentinel	5 40	54 00
Tuckwell, R. W	.....	35 18
Pincher Creek Echo	8 60	
Plumas, Man.		
McCreary-Times	3 00	
Standard	3 00	
Ponoka Herald	1 50	

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	Advertising — Publicité	Printing and Lithographing — Impressions et lithographie
Portage la Prairie, Man.		
Graphic	$ 3 24	
Liberal	82 17	$ 194 79
Port Alberni Advocate	5 40	
Port Arthur News—Chronicle	95 85	239 98
Port Coquitlam Herald	1 50	
Port Credit News	14 80	
Port Dover Maple Leaf	7 92	
Port Elgin Times	38 20	
Port Haney, B.C.		
Gazette	30 30	
Valley Publishing Co	.....	65 96
Port Hood, Jones, D.W.	.....	147 50
Port Hope, Ont.		
Guide	13 90	
News	.....	189 75
Port Moody, Advance	25 80	
Port Perry, Ont.		
Observer	.....	73 75
Star	16 50	
Port Rowan News	7 44	
Powassen News	13 80	
Prescott Journal	24 28	165 00
Preston Prestonian	33 60	
Priceville Progress	5 40	
Prince Albert, Sask.		
Herald	91 08	104 87
News	.....	154 82
Patriot	3 00	13 25
Prince George, B.C.		
Central Interior	.....	261 10
Citizen	26 12	
Prince Rupert, B.C.		
Empire	107 77	
News	10 50	
Rose, Cowan & Latta	.....	526 85
Provost News	5 40	
Punnichy-Touchwood Times	5 40	
Qu'Appelle Progress	40 75	
Quebec, Que.		
Action Catholique	1,009 70	
Action Sociale	.....	127 82
Central Printing Co	.....	637 40
Chronicle-Telegraph	1,152 05	59 85
Evénement	832 40	865 29
Franc Parleur	15 00	
Grondin Alexander	.....	58 25
Journal	433 00	
Laflamme, J. A. K.	.....	274 45
Moore, T. J. & Co	.....	473 82
Ratté & Frère	.....	520 25
Semaine Commerciale	287 90	288 90
Société des Artisans	15 00	
Soleil	205 09	
Quesnel Cariboo Observer	13 92	
Radisson, Sask.		
Comet	$ 16 00	
News	12 00	
Radville Star	8 40	
Rainy River Record	4 50	
Rapid City Reporter	19 20	
Raymond Recorder	10 45	
Redcliff Review	5 40	
Red Deer, Alta.—		
Advocate	67 88	$ 100 00
Optimist Press	2 29	
Regina, Sask.—		
Caxton Press	.....	110 00
Commercial Printing	.....	45 88
Leader Post	87 53	
McInnes Bros	.....	301 62
Saskatchewan Farmer	21 00	
Star	373 50	
Renfrew, Ont.—		
McFarlane Press	.....	100 00
Mercury	13 60	
Reston Recorder	3 60	
Revelstoke Review	24 72	
Richard's Landing Herald	5 40	
Richmond Hill Liberal Printing Co	19 40	49 25
Ridgetown Dominion Press	31 80	
Rigaud, Que.—		
Bussière, Antonio	.....	231 20
Interrogation	2 00	
Rimbey Record	4 50	
Rimouski, Que.—		
Imprimerie Blais	.....	110 00
Imprimerie Gilbert	.....	846 27
Progrès du Golfe	296 28	
Rivière du Loup, St. Laurent	357 74	358 44
Riverhurst Courier	5 25	
Rivers Gazette	20 04	
Roberval, Que.—		
Colon	61 80	
Imprimeurs	.....	326 47
Roblin Review	18 60	50 00
Rocanville Record	28 86	
Rockglen Review	3 36	
Rock Island Journal	17 61	
Rocky Mountain House Mountaineer	14 90	
Rodney Mercury-Sun	4 50	
Roland News	1 35	128 12
Rosetown Eagle	37 04	83 02
Rossland Miner	87 95	
Rosthern News	16 20	
Rouleau, Sask.—		
Enterprise	1 80	
Pense-Herald	1 80	

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	Advertising — Publicité	Printing and Lithographing — Impressions et lithographie
Rouyn-Noranda Publishing Co	$ 15 60	$ 113 00
Rouyn Press	3 12	
Russell, Man. Banner	19 20	156 18
Russell, Ont., Leader	14 40	
Sackville, N.B.—		
Post	34 00	55 65
Tribune	7 00	
St. Catharines Standard	385 60	115 95
St. Hyacinthe, Que.—		
Clairon	5 00	
Courier	21 70	
Imprimerie et Comptabilité	.....	239 88
Imprimerie Yamaska	.....	36 00
St. James Leader	5 40	
St. Jean, Que.—		
Canada Français	.....	31 00
Smith, E. R. Co	.....	32 50
St. Jérome, Que.—		
Avenir du Nord	17 40	
La Cie de Publication	.....	190 01
St. Joe Herald	35 16	
St. John, N.B.—		
Flewelling Press	.....	10 60
Lingley Printing Co	.....	207 43
Maritime Broadcaster	162 75	
Maritime Farmer	7 50	
McMillan, J. & A	.....	228 75
New Brunswick Publishing Co	67 20	
New Freeman	65 40	
Recorder	2 85	
Telegraph-Journal	811 18	
St. Johns, Que.—		
Canada Français	76 20	
News	25 30	
St. Joseph La Vallée de la Chaudière	5 00	
St. Justin Echo	32 60	
Ste. Marie Guide	276 52	480 68
St. Mary's Journal-Argus	14 80	
St. Pascal, Roy, J. Donat	.....	251 50
St. Paul, Alta.—		
Canadian	10 05	
Journal	19 50	2 00
St. Raymond, Que.—		
Action Sociale	.....	265 82
Imprimerie P. Lardivel	.....	11 00
St. Stephen, St. Croix Printing & Publishing Co	.....	191 53
St. Thomas, Ont.—		
Municipal World	.....	118 35
Sutherland Press	.....	90 00
Times-Journal	18 60	
Saltcoats Observer	1 12	
Salmon Arm Observer	$ 27 56	$ 242 56
Sandwich Home News	13 90	
Sarnia, Ont.—		
Canadian Printing Co	.....	184 13
Frontier Printing Co	.....	43 25
Observer	81 30	
Saskatoon, Sask.—		
Fowler, P. W. & Sons	.....	190 00
Merchants Press	.....	87 50
Modern Press	.....	14 84
Printers	.....	426 54
Star-Phoenix	282 88	
Sault Ste. Marie, Ont.—		
Cliffe Printing Co	.....	325 71
Star	150 68	
Scott Junction Le Dorchester	271 42	
Seaforth, Ont.—		
Expositor	23 64	164 50
News	26 00	
Sedgewick Community Press	5 40	
Selkirk Record	31 84	
Shaunavon Standard	16 44	149 50
Shawinigan Falls, Que.—		
Echo du St. Maurice	236 14	
Standard	191 05	
Shawville Equity	28 40	
Shelburne, N.S., Coastguard	29 60	
Shelburne, Ont.—		
Claridge, T. F. E	.....	36 85
Free Press	14 80	
Shellbrook Chronicle	21 70	
Sherbrooke, Que.—		
Page-Sangster Printing Co	.....	127 60
Record	217 38	
Telegram	46 80	312 97
Tribune	46 56	
Shoal Lake Star	19 64	
Sidney Saanich Review	24 84	
Simcoe, Ont.—		
Pearce Publishing Co	1 65	168 80
Reformer	4 53	
Simpson Lance	5 40	
Sintaluta Times	13 80	
Sioux Lookout Observer	5 40	
Smithers Interior News	5 40	
Smith Falls Record-News	13 39	156 30
Smithville Review	7 08	
Somerset News	2 64	110 00
Sorel, Que.—		
Courrier	22 00	
Imprimerie Richelieu	24 48	49 50
Sorelois	53 92	
Souris Plaindealer	14 40	

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	Advertising — Publicité	Printing and Lithographing — Impressions et lithographie
Southampton Beacon	$ 31 70	
South Vancouver News	65 00	$ 532 54
Southville News	5 40	
Spiritwood Herald	5 40	
Springhill Record	42 00	
Stavely Advertiser	3 45	
Stayner Sun	15 10	
Steinback Post	1 25	
Stettler Independent	14 25	231 68
Stewart, B.C.		
Argonaut	5 40	
News & Miner	5 40	
Stirling News-Argus	23 80	
Stonewall Argus	30 00	285 24
Stouffville Tribune	23 20	103 00
Strasbourg Montaineer	13 56	
Stratford, Ont.		
Beacon Herald	16 68	
Commercial Printers	.....	175 00
Fletcher Johnston Press	.....	54 67
Mirror	.....	42 50
Strathmore Standard	5 40	
Strathroy, Ont.		
Age-Despatch	14 80	
Evans Bros.	.....	173 54
Streetsville Review	3 20	
Sudbury Star	19 80	348 00
Summerside, P.E.I.		
Journal	59 80	187 97
Pioneer	15 45	
Williams & Crue	.....	6 00
Sussex, N.B.		
Maritime Publishing Co.	.....	265 02
Record	50 66	
Sutton West Reporter	.....	104 00
Swan River Star & Times	23 60	256 00
Swift Current, Sask.		
Herald	41 64	346 70
Sun	33 48	
Sydney, N.S.		
MacAdam Printing Co	.....	308 00
Post Record	196 60	
Sylvan Lake News, Alta.	3 48	
Sylvan News, Man	.....	108 00
Taber Times	4 95	
Tara, Ont.		
Leader	30 60	
Van Dusen, C.R.	.....	125 00
Tavistock Gazette	2 76	
Teeswater News	4 50	
Thamesville Herald	14 70	
The Pas Mail	19 08	
Thessalon Advocate	27 68	
Thetford Mines, Que.		
Canadienne	14 95	
Frenette, A.	.....	264 15
Thetford Mines, Que.–*Conc.* — *Fin*		
Megantic	$ 2 50	
Thetford	11 76	
Thornhill Leader	3 60	
Thornbury Review-Herald	5 40	
Thorold Post	12 48	
Three Rivers, Que.		
Bien Public	125 67	
Chronicle	196 51	
Nouvelliste	663 55	$ 613 12
Marineau, P. H.	.....	542 60
Tilbury Times	54 46	
Tilsonburg, Ont.		
News	12 02	
Printing Co	.....	109 70
Timmins, Ont.		
Advance	41 40	58 00
Press	16 76	
Tisdale Recorder	18 80	
Tofield Mercury	1 50	
Tompkins Progress	4 50	
Toronto, Ont.		
Acton Burrows Ltd.	73 90	
Associated Printers Ltd.	.....	557 50
Bloor Press	.....	203 67
Booth Typesetting Co	.....	663 41
Canadian Engineer	681 40	
Canadian News	69 96	
Canadian Postmasters Assn. Year Book	114 13	
Canadian Railway and Marine World	184 75	
Century Press	.....	911 33
Clay Products News	30 00	
Commercial News	613 80	
Davis, G. A.	.....	319 25
Dominion Envelope & Cartons Ltd.	.....	5,074 06
Engineering & Contract Record	928 60	
Fenton Press	.....	4 00
Financial Post	100 00	
Forest Hill Village Post	63 40	
Foster-Johnston Co.	.....	89 25
Gibbons, J. J. Ltd.	3,252 51	
Gibson Printing Co.	.....	22 79
Globe	1,663 40	
Gold	100 00	
Green, J. A.	.....	25 23
Hambly Bros.	.....	520 81
Hebrew Journal	563 85	
Herald	.....	279 75
Industrial & Educational Publications Co.	.....	79 50
Labour Leader Publishing Co	288 54	

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	Advertising — Publicité	Printing and Lithographing — Impressions et lithographie
Toronto, Ont.–*Conc.* — *Fin*		
MacLean, H., Publishers Ltd	$ 296 00	
MacLean Publishing Co.	589 00	
Mail & Empire	3,471 70	
McCallum Press	.....	$ 349 91
Monetary Times	317 50	
Nixon Press	.....	288 38
Northern Miner	300 00	
Oakwood Printing House	.....	62 61
Postal Journal of Canada	40 00	
Radio and Electrical Sales	15 00	
Radio Trade Builder	35 00	
Ransted Printing Co.	.....	6 36
Regent Press Ltd	.....	423 92
Riverdale Gazette	71 90	
Roberts, Victor Co.	.....	240 00
Saunders Press	.....	354 77
Society Press	.....	5 00
Smith, R. C. & Son	262 92	
Star	625 51	
Telegram	2,895 35	
Thomas, E. S. & Son	.....	9 01
Thompson Bros.	.....	79 50
Times	.....	43 00
University Press	.....	4,257 81
Wilson Press	.....	464 48
York County Post	.....	206 50
Tottenham Sentinel	5 40	
Trail, B.C.		
News	33 80	
Times	184 11	
Transcona, Man.		
News	3 50	
Reliance Press	.....	385 42
Treherne Times	3 00	
Trenton, Ont.		
Courier-Advocate	20 16	
Frankford Sun	5 40	
Jarett Printing & Publishing Co	.....	17 50
Quinté Sun	50 56	52 50
Trochu Tribune	23 02	
Truro, N.S.—		
Bulletin	24 96	
Canso Breeze	11 16	
Citizen-Sun	160 96	
Hub Print Ltd	.....	173 55
News	152 96	
Printing & Publishing Co	.....	131 43
Tugashe Globe	5 40	
Turtleford Sun	12 20	
Tweed News	15 55	85 00
Unity Courier	44 00	101 35
Uxbridge Times-Journal	$ 12 40	
Valleyfield, Que.—		
Brault, M. G.	.....	$ 366 42
Progress	27 60	
Vancouver, B.C.—		
Advertiser	16 80	
Boyd, J. W., Ltd	.....	637 95
B.C. Financial Times	9 00	
B.C. Lumberman	65 00	
Canadian Police Gazette	15 00	
Journal of Commerce	234 30	
Lillooet News	7 10	
Miner	270 00	
Murphy and Chapman	.....	381 27
News-Herald	169 76	
Organizer	120 00	
Pilot Publishing Co.	67 00	
Point Grey News-Gazette	47 60	448 02
Postern	6 90	
Province	1,211 30	
Rose, Cowan & Latta	.....	174 05
Sun	683 76	71 50
Sweedish Press	3 75	
Western Canada Mining News	40 00	
Western Fisheries	600 00	
Wrigley Printing Co.	.....	2,199 96
Wrigley, Roy, Ltd	.....	74 67
Vanderhoof Nechado Chronicle	27 92	37 95
Vanguard Times	5 40	
Vankleek Hill Review	5 40	70 25
Vaudreuil Interrogation	2 88	
Vegreville Observer	66 63	364 79
Verdun, Que.—		
Messenger	3 15	
Printing and Publishing Co	.....	251 73
Vermilion Standard	5 40	344 11
Vernon News	27 40	112 15
Victoria, B.C.—		
Acme Press, Ltd	.....	168 54
Colonist	617 56	270 71
Patriot	2 96	
Times	363 93	
Victoriaville, Que.—		
Imprimerie	.....	604 71
Voix des Bois Francs	5 34	
Viking, Alta.—		
News	5 40	
Times	5 40	
Virden Empire-Advance	37 96	
Viscount Sun	1 50	151 50
Vulcan Advocate	14 52	
Wadena News	1 85	368 60

GENERAL–Con. — EN GÉNÉRAL–Suite

Advertising, Printing and Lithographing–Con.
Publicité, impressions et lithographie–Suite

Summary of Payments made during 1935-1936 by all Departments–Con.
Sommaire des paiements faits par tous les Ministères, en 1935-1936–Suite

	Advertising — Publicité	Printing and Lithographing — Impressions et lithographie
Wainwright Star	$ 5 40	
Wakaw, Sask.—		
Broadcast	5 40	
Recorder	5 40	
Walkerton Herald Times	68 52	$ 66 00
Walkerville, Ont.—		
News	61 80	
Printing Co	.....	150 00
Wallaceburg News	22 55	
Wapella Post	30 00	12 00
Warkworth Journal	9 30	
Waterloo, Ont.—		
Chronicle	10 80	
Printing Co	.....	327 74
Waterloo, Que., Journal	3 00	
Watford Guide & Advocate	18 10	60 00
Watrous, Sask.—		
Monitor	3 60	
Signal	15 96	59 22
Watson Witness	5 40	
Wawanesa Independent	4 50	
Webbwood Record	5 40	
Welland, Ont.—		
Port Colborne Tribune	218 28	
Printing Co	.....	293 96
Weston Times & Guide	12 12	
Westport Mirror	5 40	60 00
West Toronto Weekly	13 80	
West Vancouver News	55 92	
Westview News	3 84	
Wetaskiwin, Alta.—		
Free Press	16 20	30 00
Times	9 48	413 61
Weyburn, Sask.—		
Art Press	.....	139 37
Review	18 40	200 53
Wheatley Journal	22 95	
Whitby—		
Gazette & Chronicle	23 20	
Mundy-Goodfellow	.....	192 25
Whitehorse Star	578 25	14 50
Whitewood Herald	36 60	29 20
Wiarton Echo	38 00	
Wilkie Press	16 20	
Williams Lake Tribune	5 30	
Winchester Press	2 00	12 00
Windsor, N.S.—		
Hants Journal	7 85	
Tribune	37 80	
Windsor, Ont.—		
Border City Star	673 14	707 75
Maple Leaf	58 20	
Wingham Advance-Times	$ 14 50	$ 153 00
Winnipeg, Man.—		
Birt Publishing Co	.....	85 76
Canadian Farmer	31 36	
Canadian Publishers Ltd	.....	873 07
Country Guide	66 50	
Croatian Voice	23 20	
Elmwood Herald	10 80	
Free Press	351 40	
Israelite Press	33 36	
Jewish News	6 48	
Liberté	126 00	
McLean, J. & N. S.	.....	336 25
Nordwestern	27 28	
North Ender	6 80	
Norwest Farmer	66 50	
Railway Mail Clerk	120 00	
Taylor, T. W. Co., Ltd.	.....	1,831 71
Tribune	263 42	
Viking Press	17 60	
Western Canadian Coal Review	112 50	
Wolfeville, N.S.—		
Acadian	57 00	
Davidson Bros	.....	60 00
Wolseley News	30 00	
Woodstock, N.B.—		
Hanson, Guy L	.....	121 50
Press	6 50	35 00
Windsor, Ont.—		
Huddleston & Bailey	.....	38 96
Rae, B. J. & Son	.....	60 00
Sentinel Review	326 40	
Wynyard Advance	2 25	
Yarmouth, N.S.—		
Herald	5 40	
Davis, R. H. & Co., Ltd	.....	146 18
Light	33 76	155 15
Telegram	5 40	
Yellow Grass Herald	5 40	
Yorkton Enterprise	13 05	146 26
Young Journal	5 40	
Youngstown Plaindealer	15 26	
Zealandia News	20 00	
Zurich Herald	5 40	
Dominion Tourist Bureau	206,446 17	
British and Foreign	46,024 25	4,616 92
United States	217 00	2,797 05
Total	356,134 25	594,657 40

GENERAL–Con. — EN GÉNÉRAL–Suite

Advertising, Printing and Lithographing–Conc.
Publicité, impressions et lithographie–Fin

Summary of Payments made during 1935-1936 by all Departments–Conc.
Sommaire des paiements faits par tous les Ministères, en 1935-1936–Fin

SUMMARY, BY DEPARTMENTS — SOMMAIRE, PAR MINISTÈRE

Agriculture	$ 933 12	
Civil Service Commission	399 20	
External Affairs	45,472 79	$ 4,616 92
Finance	11,112 82	72,332 28
Fisheries	1,582 11	7,368 80
Governor General's Secretary's Office	301 50	
Immigration	13 14	
Indian Affairs	530 85	10 14
Interior	1,159 55	
Labour	2,394 90	
Legislation	581 15	83,735 60
Marine	3,768 76	
Mines	2,902 34	12 72
National Defence	3,472 65	
National Revenue	294 09	249,212 51
Post Office	2,426 13	177,428 43
Public Printing and Stationery	29 40	
Public Works	49,438 37	
Railways and Canals	209,296 04	
Royal Canadian Mounted Police	528 11	
Soldier Settlement of Canada	22 80	
Trade and Commerce	19,474 43	
Total	356,134 25	594,657 40

GENERAL–Con. — EN GÉNÉRAL–Suite

Comparative Statement of General Arrears
État comparatif des arrérages par Ministère

Service	March 31, 1936 — 31 mars 1936	March 31, 1935 — 31 mars 1935	Increase — Augmentation	Decrease — Diminution
Agriculture	$ 89,435 90	$ 52,854 05	$ 36,581 85	
Canadian Radio Broadcasting Commission — Commission canadienne de la radiodiffusion	23,356 61	26,753 17	.....	$ 3,396 56
Civil Service Commission — Commission du Service civil	46 00	.....	46 00	
External Affairs — Affaires extérieures	67 00	67 00		
Fisheries — Pêcheries	1,784 77	1,643 90	140 87	
Immigration and Colonization — Immigration et Colonisation—				
Detention Accounts	1,611 30	1,365 88	245 42	
Indian Affairs — Affaires Indiennes	20,734 62	20,734 62		
Insurance — Assurances	466 28	313 98	152 30	
Interior — Intérieur—				
Dominion Parks—				
Elk Island	10 00	.....	10 00	
Banff	17,584 11	15,715 72	1,868 39	
Jasper	1,914 64	1,430 68	483 96	
Yoho and Glacier	109 75	103 22	6 53	
Waterton Lakes	2,884 25	2,987 00	.....	102 75
Kootenay	65 80	13 50	52 30	
Prince Albert	89 70	105 84	.....	16 14
Public Lands	3,698 76	3,473 32	225 44	
Forestry	207 96	132 55	75 41	
Mining Lands	683 13	537 60	145 53	
North West Territories	90 00	.....	90 00	
Ordnance and Admiralty Lands	11,339 67	10,610 87	728 80	
Timber and Grazing	9,241 87	8,703 63	538 24	
Topographical Surveys	936 60	654 75	281 85	
Seed Grain Advances, Interest	2,527,964 74	2,420,803 50	107,161 24	
	2,576,820 98	*2,465,272 18*		
Justice—				
Exchequer Court	24 60	24 60		
Supreme Court	530 15	130 15	400 00	
Penitentiaries	1,203 54	1,085 68	117 86	
	1,758 29	*1,240 43*		
Labour — Travail	4,924 18	4,924 18		
Marine	13,333 43	15,524 90	.....	2,191 47
Mines	91,609 33	92,383 64	.....	774 31
National Defence — Défense nationale—				
Aid to Civil Power	648,519 85	648,519 85		
Miscellaneous	102,959 93	102,811 42	148 51	
	751,479 78	*751,331 27*		
National Revenue — Revenu national—				
Customs Division	70,319 87	75,232 29	.....	4,912 42
Excise Division	1,898,582 19	21,078 15	1,877,504 04	
	1,968,902 06	*96,310 44*		
Pensions and National Health — Pensions et Hygiène—				
Pensions Division	803,442 79	802,084 06	1,358 73	
National Health Division	.....	727 67	.....	727 67
	803,442 79	*802,811 73*		

GENERAL–Con. — EN GÉNÉRAL–Suite

Comparative Statement of General Arrears–Conc.
État comparatif des arrérages par Ministère–Fin

Service	March 31, 1936 — 31 mars 1936	March 31, 1935 — 31 mars 1935	Increase — Augmentation	Decrease — Diminution
Post Office — Postes	$ 27,204 65	$ 35,692 22		$ 8,487 57
Printing and Stationery — Imprimerie et Papeterie—				
Canada Gazette	3,533 33	3,545 53		12 20
Voters' Lists	574 58	574 58		
Publications	4,977 17	5,274 51		297 34
	9,085 08	*9,394 62*		
Public Works — Travaux publics—				
Minor Public Works	10,600 62	10,600 62		
Public Buildings, Rentals	38,262 42	39,666 12		1,403 70
Hamilton and Port Dover Road	18,391 08	18,391 08		
Bonner Property, Quebec	6,657 25	6,657 25		
Miscellaneous	8,392 41	11,077 00		2,684 59
Slides and Booms—				
Ottawa District	64,951 00	64,951 00		
St. Maurice District	29,804 08	29,804 08		
Saguenay District	20 00	20 00		
Trent and Newcastle District	3,556 89	3,556 89		
Telegraph Lines	6,665 45	6,201 42	$ 464 03	
	187,301 20	*190,925 46*		
Railways and Canals — Chemins de fer et canaux	1,644,004 77	1,337,489 12	306,515 65	
Royal Canadian Mounted Police — Gendarmerie Royale à cheval du Canada	110,589 76	22,417 03	88,172 73	
Secretary of State — Secrétariat d'Etat	95,020 21	70,809 46	24,210 75	
Soldier Settlement of Canada — Etablissement des soldats du Canada	10,377 67	10,361 67	16 00	
Trade and Commerce — Commerce—				
Culler's Fees	37,432 79	37,432 79		
Fines and Forfeitures	70 00	105 00		35 00
Motion Picture Bureau	4,296 38	1,348 21	2,948 17	
Commercial Intelligence Service	521 82	377 65	144 17	
Weights and Measures	907 95	671 80	236 15	
Canadian Government Elevators	4,018 02	379 65	3,638 37	
Canada Grain Act	542 75	728 95		186 20
Exhibitions and Fairs	2,330 32	808 18	1,522 14	
Electricity and Gas	1,488 90	1,145 20	343 70	
	51,608 93	*42,997 43*		
Total	8,484,965 59	6,053,618 38	2,456,575 13	25,227 92
Net Increase — Augmentation nette			2,431,347 21	

NOTE—A statement of accountable advances will be found in the Introduction to this report — REMARQUE—Un état des avances comptables paraît dans l'introduction de ce rapport.

GENERAL–Con. — EN GÉNÉRAL–Suite

Legal Expenses, Disbursements and Taxed Costs
Frais judiciaires, déboursés et frais taxés

Summary of Payments made during 1935-1936 by all Departments
Sommaire des paiements faits pour tous les Ministères, en 1935-1936

LEGAL EXPENSES AND DISBURSEMENTS
FRAIS JUDICIAIRES ET DÉBOURSÉS

Adam, G., Montreal	$	494 00
Adams, S. R., Calgary		185 00
Aikins, Loftus, Aikins, Williams & MacAulay and J. H. Howden, Winnipeg		566 15
Allard, A., St. François du Lac		33 60
Allen, Austin, A., Moncton		511 20
Andrews, Andrews, Burbridge & Bell, Winnipeg		1,032 65
Angers, R., St. Joseph d'Alma		14 00
Archambault, G., Montreal		190 50
Archibald, G. W., Edmonton		15 00
Armstrong & Willmott, Cobourg		5 00
Arnott, R. D., Belleville		75 00
Asselin, R. E., Rimouski		98 00
Atkin, W. G., Sault Ste. Marie		65 40
Atton, W. P., Regina		189 51
Auger, Alphonse L., Quebec		10 00
Bagshaw, F. B., Regina		2,686 50
Baillargeon, Belleau, Fortier & des Rivières, Quebec		985 54
Baillargeon, P. E., St. George de Beauce		40 00
Baldwin, V. R., Vegreville		121 29
Baleshta, Basil, Canora		30 00
Barber, C. D. G., Roblin		28 25
Barnes, L. S., Parrsboro		56 15
Barrette, H., St. Jerome		230 00
Barry, F. H., Chatham		245 50
Beauchamp, J. N., Hull		45 00
Beaudoin, A., Thedford Mines		239 90
Beaudoin, Y., Montreal		120 00
Beaulac, R., Three Rivers		20 00
Beaulieu, J. A., Montreal		904 69
Beaulieu, L. E., Montreal		750 00
Beaulieu, Marie-Louise, Quebec		481 85
Beauregard, E., Montreal		257 25
Begg & Hayes, Swift Current		30 61
Begg, J. O., Swift Current		7 25
Belleau, E., La Tuque		20 00
Belzile, G., Rimouski		25 15
Benard, L. H., Winnipeg		174 50
Bence, A. E., Saskatoon		204 35
Bernard & Bernard, Montreal		1,105 65
Bertrand, C. A., Montreal		10 00
Berube, L., Rivière du Loup		251 00
Bill, E. M., Semans		146 10
Bissett, F. W., Halifax		176 25
Black, C. G., Oxford		88 90
Black, G. W., Kamloops		173 96
Blais, J., Quebec		15 00
Blake, Lash, Anglin & Cassels, Toronto		300 00
Blanchard, C. S., Medicine Hat		50 00
Boddy, A. H., Brantford		10 00
Boileau, L. J., Montreal		144 90
Boivan, Eudore, Chicoutimi		52 00
Boivin, P. A., Hull		39 00
Bone, R. C., Guelph		39 40
Booth, C. S., Winnipeg		20 00
Borins, N., Toronto		90 00
Borland & McIntyre, Saskatoon		15 15
Boswell, C. M., Winnipeg		65 69
Boucher, P., Cap de la Madeleine		80 65
Boulton, L. C., Russell		25 89
Bousquet, J. B., St. Hyacinthe		184 15
Boyd, J. A., Blain Lake	$	22 10
Boyd, B., Vancouver		30 00
Boyer, A., Montreal		486 00
Boyle & Long, Penticton		34 50
Boyle, H. H., Penticton		12 00
Boys & Boys, Barrie		91 43
Bradford, R., Dunnville		20 59
Brais, Emilien, Montreal		70 00
Brickenden, G. A. & Co., London		10 00
Brien, W. H. C., Sault Ste. Marie		28 79
Broadfoot, S. R., Ottawa		539 29
Brooks, A. L., Welland		111 10
Brosseau, V., Montreal		20 00
Brown, S. H., Toronto		190 00
Bruce, Counsell & Boyde, Hamilton		223 05
Bullen, J. M., Toronto		80 80
Bumbray, J., Montreal		45 00
Burns, Walkem & Thomson, Vancouver		108 94
Burrows, C. H. J., Regina		33 51
Burton, J. S., Vancouver		36 50
Cairns, A. E., Melfort		88 85
Cairns, L. Y., Edmonton		102 32
Cameron, J. J., Liverpool		392 09
Camirand, R., Montreal		50 00
Campbell, A. H., Teulon		30 00
Campbell, McMaster, Couture, Kerry & Bruneau, Montreal		60 00
Carr, H. A., Campbellton		105 15
Carroll, Sheppard & Maguire, Saskatoon		1 00
Carswell, C. F., Pincher Creek		25 75
Case & Webb, Toronto		108 05
Case, T. H., Kelvington		20 00
Cass, W. J., Winchester		20 06
Cassady & Lewis, New Westminster		87 50
Cassels, Brock & Kelley, Toronto		248 62
Caughey, E. T., St. Andrews		41 25
Cawthorne, F., Toronto		494 63
Chabot, V., St. Hyacinthe		58 60
Chalouet & Hudon, Quebec		11 30
Chamberland, A. M., Edmundston		74 50
Chapman, E. R., Winnipeg		392 29
Chassé, & St. Onge, Rimouski		20 00
Chassé, Aimé, Sorel		1,011 50
Chaussé, F., Montreal		150 00
Chew, J., Glace Bay		664 86
Chipman & Sanderson, Yarmouth		12 00
Chipman, A. L., Yarmouth		146 15
Chisholm, A. G., London		56 06
Choquette, L., Montreal		553 00
Cimon, A., La Malbaie		24 50
Cimon, H., Rivière du Loup		310 00
Cimon, Thos., Baie St. Paul		516 09
Clark, J. A., Vancouver		11,059 70
Clink, W. L., Battleford		52 59
Collison, B. W., Calgary		115 00
Comeau, L., Three Rivers		167 00
Corkery, John R., Peterborough		20 30
Corriveau, P., Quebec		36 00
Coughlin, C. R., Bridgewater		73 88
Coulter, G., Winnipeg		845 82
Cournoyer, G., Sorel		25 00
Cowan & Cowan, Vancouver		105 00
Cowan, J. G., Winnipeg		11 00
Craig, W. D., Edmonton		166 66
Crankshaw, Crankshaw, Gaboury & Almond, Montreal		350 00
Crankshaw, J., Montreal		15,117 50

GENERAL–Con. — EN GÉNÉRAL–Suite

Legal Expenses, Disbursements and Taxed Costs–Con.
Frais judiciaires, déboursés et frais taxés–Suite

Summary of Payments made during 1935-1936 by all Departments—Con.
Sommaire des paiements faits par tous les Ministères, en 1935-1936—Suite

Crawford, J. W., Calgary	$	207 30	Ford, L. C., Vancouver	$	440 28
Creagh, A. R., Vancouver		2 48	Fordham, R. S. W., Niagara Falls		40 00
Creaghan, J. A., Newcastle		451 50	Fortier, J., Hull		20 00
Crease & Crease, Victoria		1,168 27	Fortin, A., Montreal		546 24
Crowe, J. L., Truro		22 37	Fortin, M., Bedford		354 00
Cumming, R. D., Haileybury		1 00	Fournier, B., Riviere Bleue		12 00
Cunliffe, F. S., Nanaimo		984 66	Fradet, A., Gaspé		5 00
Curran, F. H., London		28 37	Fraser, D. J., Yarmouth		100 60
Daly, Phinney, Outhit & Clark, Halifax		2,451 05	Fraser, J., Sturgis		20 03
Danis & Danis, Cornwall		20 00	Fraser, L. W., Halifax		2,021 09
Davidson & Davidson, St. Thomas		953 67	Fraser, W. K., Toronto		299 53
Davidson, E. S., Chilliwack		91 01	Freeman, E. E., Innisfail		48 41
Davidson, W. H., Newcastle		449 10	Friedgut, A. H., Regina		20 00
Davie, C. F., Duncan		90 37	Frost & Frost, Lindsay		90 45
Deacon, T. R., Toronto		150 02	Fuller & Raymond, St. Paul		67 93
Deacon, W. S., Vancouver		41 60	Fulton & Morley, Kamloops		57 08
de Guise, P., Quebec		10 00	Fulton, Morley & Clarke, Kamloops		1 38
Delaney, P. E., Granby		1,767 30	Fulton, J. A., Guysborough		356 05
de Lorimier, R. G., Montreal		332 90	Gagné & Gagné, Montmagny		90 00
Desbois, D. L., Montreal		46 00	Gagné, A., Montmagny		20 00
Desilets & Desbaies, Grand'Mère		97 84	Gagné, H. J., Montreal		222 50
Dickey, H. B., Melville		158 11	Gagné, R., Sherbrooke		40 00
Dickson, S. A., Edmonton		219 21	Gagnon & Simard, Rimouski		20 00
Diefenbaker, John G., Prince Albert		102 88	Gagnon, C. E., Montreal		63 00
Dingle, L. D., Burlington		88 10	Gagnon, J. E., Gaspé		88 32
Dionne, A. J., Edmundston		61 00	Gagnon, L. J., Mont Joli		131 99
Disbury, D. C., Saskatoon		204 05	Gagnon, P. E., Rimouski		65 00
Dixon, W. H. S., Vancouver		383 85	Gagnon, R., Jonquiere		78 15
Dixon, P. J., Kindersley		35 31	Galbraith, H. W., Vernon		1,267 52
Donaghy, D., Vancouver		21 10	Garland, C. B., Nelson		58 45
Dorais & Dorais, Montreal		98 35	Garon, A., Rimouski		105 00
Dorion, Frederick, Quebec		407 50	Garton, Maris H., Boissevain		93 31
Dorion, Noel, Quebec		471 00	Gaudet, J. Alfred, Nicolet		102 60
Douglas & McCallum, London		1,877 91	Genest, Gelinas & Renaud, Montreal		90 00
Douglas, A. R., London		139 44	Geoffrion & Prudhomme, Montreal		1,500 00
Driver, R. J., Brockville		45 55	Gibeault, G., Ste. Agathe des Monts		177 35
Drolet, A., Sherbrooke		45 00	Gibson & Gibson, Galt		21 31
Drouin, F., Quebec		191 95	Girard, W. H., Roberval		20 00
Drouin, H. P., Quebec		506 00	Giroux & Delaney, Sweetsburg		60 00
Drouin, M., Quebec		57 50	Giroux, L. A., Sweetsburg		30 00
Dubienski, B. B., Winnipeg		337 96	Gordon, M. L., Toronto		67 80
Dubois, P., Ottawa		110 30	Gordon, Weir & Hamilton, Regina		643 44
Dunbar, A., Guelph		66 50	Gosselin, F. J., Chicoutimi		20 00
Dupuis & Tellier, Montreal		210 00	Gosselin, H. F., Quebec		255 00
Dupuis, P. L., Montreal		170 00	Goulet, D., Ville Marie		30 00
Durand, D. L., Three Rivers		217 50	Gowling, E. Gordon, Ottawa		2,817 58
Duranleau, Dupré & Duranleau, Montreal		55 00	Graham, H. D., Trenton		89 10
Duranleau, R., Montreal		10 00	Graham, R. T., & Co., Swift Current		12 00
Edwards, H., Stonewall		146 28	Green, H. P., Toronto		50 00
Elliott, C. H., Perth		5 00	Green, W. J., Ottawa		228 40
Elliott, W. S., Neudorf		72 50	Grenier, H., Nicolet		20 00
Ethier, J. M. P., Sorel		165 60	Guibault, Guy, Joliette		41 55
Evans & Evans, Bradford		82 45	Guthrie, D., Toronto		307 25
Fafard, Raoul, Matane		150 75	Hackett, F. Winfield, Montreal		354 50
Faribault, R., Montreal		217 20	Haig & Haig, Winnipeg		759 42
Ferg, Francis M., Glenboro		73 20	Hall & Hall, Vankleek Hill		71 95
Finklestein, Finklestein & White, Winnipeg		20 00	Hamilton, F. A., Sydney		11 01
Finland, E. V., Victoria		174 75	Haney, W. S., Sarnia		50 00
Fitch, C. R., Fort Francis		50 00	Hanson, Dougherty & West, Fredericton		836 91
Fitzgerald, W. E., Watford		3 00	Harley, Sweet & Slemin, Brantford		20 00
Fitzsimon, T. D., Edmonton		100 00	Harkness, J. G., Cornwall		10 00
Flavin, G. P., Pictou		860 00	Harries, Donald B., Duluth, Minn		3,130 46
Fletcher, Chas. G., Leamintgon		15 00	Harrington, G. S., Halifax		255 93
Flint, Albert, F., Boston, Mass		2,063 94	Harris, Keachie, Torrance & Johnson, Toronto		591 73
Flynn, J. P. L., Percé		419 10	Harris, Walter E., Markdale		20 00
Forbes, E. McK., Glace Bay		373 58	Hassard, A. R., Toronto		60 00
			Haverstock, W. E., Halifax		23 18

GENERAL–Con. — EN GÉNÉRAL–Suite

Legal Expenses, Disbursements and Taxed Costs–Con.
Frais judiciaires, déboursés et frais taxés–Suite

Summary of Payments made during 1935-1936 by all Departments—Con.
Sommaire des paiements faits par tous les Ministères, en 1935-1936—Suite

Hayden, W. T., New Glasgow	$	361 42	Laurendeau & Cossette, Valleyfield	$	15 05
Hayes, W. Redmond, Montreal		203 75	Laurendeau, J. G., Valleyfield		967 30
Hays & Hays, Goderich		52 49	Lawlor & Sissons, Grande Prairie		76 80
Hazell & Gay, Hamilton		134 00	Lawson & Lawson, Chesterville		30 00
Hebert, J., Montreal		114 15	Lazure, W., Sherbrooke		70 60
Herrington & Slater, Kingston		40 00	Leduc, Adelard, Montreal		30 00
Hetherington, F. E., St. Catharines		20 00	Lees, Hobson, & Co., Hamilton		59 00
Hewitt, S. H., Williams Lake		47 20	Lefebvre & Lefebvre, Roberval		26 80
Hickey, P. T., Halifax		76 15	Legrand, O., Montreal		30 00
Hicks, E. C., Amherst		49 22	Lehrer, H. M., Toronto		40 00
Hill, A. C., Ottawa		1,804 48	Lemieux, M. A., Quebec		20 00
Hillhouse, T. P., Selkirk		263 27	Lemire, G., Montreal		145 00
Hilliar, T. H., Weyburn		52 25	Lennie, R. S., Vancouver		20 00
Hogarth, B. D., Regina		110 00	Leonard, A. J. E., Sweetsburg		30 00
Hogg, J. Pitcairn, Vancouver		25 28	Lepofsky, Samuel, Ottawa		661 62
Hollinrake, Taylor & Co., Saskatoon		10 42	Leslie, E. C., Regina		1,325 00
Hollinrake, C. E., Saskatoon		20 50	Lesperance & Reid, Montreal		398 85
Hooper, H. R., Carberry		36 41	Le Sueur, Le Sueur, Dawson & Nethery, Sarnia		2 00
Hough, Franklin, A., Amherstburg		47 50	Letarte, Talbot & Ferland, Quebec		25 00
Howden, J. H., Neepawa		513 32	Letarte, P., Quebec		40 00
Hudon, P. A., St. Joseph d'Alma		243 90	Levesque, D., New Carlisle		543 77
Hudson, A. B., Winnipeg		405 70	L'Heureux, J. A., Sorel		208 30
Hudson, Ormond & Co., Winnipeg		15 00	Lillico, L. A., Kirkland Lake		61 15
Hunter, L. A., Assiniboia		249 79	Lindal, W. J., Winnipeg		162 61
Hurteau, P., Montreal		129 00	Lindsay, E., Roberval		22 60
Hutchinson, G. A., Richibucto		33 00	Lindsay, G., Vernon		26 00
Hutchinson, Thos. A., Milton		31 56	Lippé, D. L., Lake Megantic		25 50
Hyman, L. S., Oshawa		107 90	Livingstone, J. A., Lethbridge		79 60
Inch, W. C., Haileybury		70 33	Locke, P. C., Winnipeg		36 45
Innes, H. P., Simcoe		807 19	Locke, R. P., Toronto		84 03
James, H. H., Richibucto		224 75	Lockwood, Ed. H., New York		4,198 73
Jenner & Brunt, Toronto		1,000 00	Loggie & Manley, Wetaskiwin		176 65
Jermyn, Gordon H., Gananoque		26 04	Lomax, John J., Montreal		110 00
Jobidon, G., Quebec		30 00	Loranger, J. H., Montreal		197 00
Jolicoeur, H., Quebec		101 00	Lortie, F., St. Polycarpe		50 00
Judge, P. L., Yarmouth		10 00	Lovering, E., Toronto		405 92
Kates, A., Picton		16 00	Lusby, A. R., Amherst		1 24
Katz, A., Dauphin		20 00	Lussier, Prevost & Prevost, Quebec		338 00
Kelly, S. Roy, St. John		35 00	McCallum, J. D., London		150 00
Kerr, N. W., Brandon		185 92	McCarthy & McCarthy, Toronto		445 68
Kerr, R., Glace Bay		131 77	McClenaghan, V. S., Ottawa		542 24
Killam, G. T., Foam Lake		81 41	McClurg, C. B., St. Thomas		284 25
King & Reynolds, Kingston		370 70	McComble, T. L., Hamilton		20 00
King, H. J., Tilbury		1 00	McCormick, J. S., Lacombe		13 00
Kinsman, W. R., Regina		268 00	McCuaig, S. H., Edmonton		64 15
Kirkland, Stuart C., Dutton		2 50	McCue, W., Smith's Falls		25 25
Kliman, D. B., Regina		20 00	McCulloch, H. F., Hamilton		82 33
Koch, A., Edson		33 99	McDonald, E. B., Shediac		161 50
Ladouceur, L. A., Amos		133 65	McDonald, H. W., Broadview		26 41
Lafleur, Lorenzo, Ottawa		25 06	McDonald, N. R., Weyburn		32 17
Lafleur, Robert, Montreal		35 00	McDonald, W. J., Yorkton		213 54
Lafleur, & Pothier, Ottawa		20 00	McDougall, Macfarlane, Scott & Hugesson, Montreal		87 00
Lafond & Gelinas, Shawinigan Falls		50 00	McEvoy, V. J., Newcastle		60 00
Lafontaine, J. E., Montreal		425 50	McFadden, J. H., Estevan		10 00
Lafontaine, P. E., Montreal		182 00	McGirr, E. N., Dauphin		703 75
Lagarde, I., Montreal		138 00	McInnes, R., Halifax		1,105 95
Laird, K., Windsor		30 00	McIntyre, A. M., Saskatoon		60 00
Laliberte, E., Montreal		55 00	McIntyre, J. A., Parkhill		11 00
Lamarre & Lamarre, Montreal		459 29	McIntyre, J. M., Sackville		87 80
Lambert, H. M., Moncton		98 40	McKenzie, R. G. R., Petrolia		35 25
Lancaster & Mix, St. Catharines		193 65	McKinley & McKinley, Windsor		80 75
Landry, Pothier & Judge, Yarmouth		166 00	McLane, Davis & Carleton, Manchester, N.H.		4,643 70
Landry, J., Chicoutimi		116 36	McLaughlin, A. P. N., Campbellton		64 25
Langdon, Kenneth M., Georgetown		86 65	McLaughlin, P. E., St. Stephen		25 00
Langevin & Fortin, Bedford		25 00	McLelan, T. G., Vancouver		218 00
Langlois, A., Quebec		500 00	McLenaghen, J., Selkirk		20 00
Langlois, E., Three Rivers		65 00			
Langlois, J. C., Buckingham		141 00			
Latchford, L. G., Kitchener		56 20			

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Legal Expenses, Disbursements and Taxed Costs—Con.
Frais judiciaires, déboursés et frais taxés—Suite

Summary of Payments made during 1935-1936 by all Departments—Con.
Sommaire des paiements faits par tous les Ministères, en 1935-1936—Suite

McLennan, D., Port Hood	$	20 00	Morrison, J. W. G., Vermilion	$	11 53
McLennan, R. L., Prince Rupert		532 50	Moss, W. D. J., Glencoe		50 05
McLeod, C. E., Dawson		70 00	Mudge, Sterne, Williams & Tucker, New York		17,865 99
McManamy, J. W., Thorold		100 00	Mulcaster, R., Prince Albert		20 00
McNally, F. J., Rouyn		30 00	Mulvihill, C. A., Arnprior		92 07
McNeill, Robert N., Charlottetown		23 50	Murray & McLennan, Fort Frances		82 70
McPherson, J. M., Meaford		35 65	Murray, Hollaman & Lockwood, New York		1,716 48
McPhillips, A. de B., Vancouver		5 05	Murray, N. D., Halifax		183 65
McQuaid, Arthur F., Souris		121 82	Nantel, J. B., Montreal		1,347 90
McQuarrie & Arsenault, Summerside		20 00	Nantel, L., St. Jerome		171 61
McRae, W. F., Gore Bay		43 00	Nelson, W. H., Prince Albert		46 32
McRuer, Mason, Cameron & Brewin, Toronto		103 12	Nesbit, McKay & Whaley, Woodstock		10 00
McTague, Springsteen & McKeon, Windsor		75 00	Nichols, H. A., Digby		46 20
McWhinney, W. J., Toronto		39 41	Nicholson, G. F., St. Stephen		195 82
Macdonald, A. G., Windsor		116 73	Noble & Beeston, Vancouver		90 00
MacDonald, J., North Sydney		87 00	Noblett, W., Sydney		84 00
MacDonald, J. A., Charlottetown		164 10	O'Bready, H., Sherbrooke		726 80
Macdonald, J. W., Pictou		43 40	O'Brian, C. M., Vancouver		1,209 37
Macdonald, R. G., Brandon		70 45	O'Brien, J. W., Ponoka		132 90
MacDougall, R. A., Woodstock		247 50	O'Connor, Austin, Ottawa		923 24
MacKeen, H. P., Halifax		8,857 83	O'Connor, W. F., Ottawa		250 00
MacKinnon, A. G., Regina		35 10	O'Dell, W. H., Wetaskiwin		74 50
Maclean, N. D., Edmonton		10 00	Ogden, C. G., Montreal		345 00
MacLellan, R. S., Sydney		71 50	O'Handley, A., North Sydney		3 74
MacNaught, J. W., Kensington		10 00	O'Meara, G. D., Kirkland Lake		58 73
MacVicar, G. D., Winnipeg		562 88	Osler, Glyn, Toronto		750 00
Maddin, J. W., Sydney		1,725 50	Paré, R., Montmagny		40 00
Maitland, Maitland, Remnant & Hutcheson, Vancouver		2,408 25	Pariseault, C. A., Montreal		178 00
Maitland, R. L., Vancouver		2,339 98	Parkhill, A. J., Oshawa		10 00
Mangan, J. P., Oshawa		25 00	Parney, G. L., Edmonton		70 00
Maloney, Jos. A., Renfrew		22 66	Parsons, R. C., Treherne		20 00
Manley, R. N., Wetaskiwin		40 00	Patterson & Hobbs, Calgary		73 00
Mann, J. A., Montreal		357 10	Patterson, F. H., Truro		222 50
Mann, Lafleur & Brown, Montreal		329 00	Payne, Chas. A., Belleville		948 14
Marchand, J. L., Three Rivers		164 97	Pearson, F. L., Woodstock		40 00
Marcus, Marcel, Montreal		35 00	Pelletier, M., Quebec		125 50
Martin & Martin, Hamilton		10 00	Penverne, J. J., Montreal		14,960 08
Mason, C. W., & F. C. Carter, Toronto		9,009 46	Perreault, M., Joliette		275 00
Mercier, J., Quebec		770 05	Peters, A. A., Strasbourg		67 03
Methot, L., Three Rivers		77 00	Petrie, John J., Calgary		10 00
Michaud, Alex., Rivière du Loup		100 00	Pettit & Darby, Welland		23 60
Michaud, G., Montreal		54 00	Phimester & Dundon, Peace River		37 00
Michaud, H., Sorel		700 80	Pirie, E., Parry Sound		20 25
Michaud, P., Montreal		190 74	Pitblado, Haskin & Co., Winnipeg		45 00
Millar, J. A., Hull		15 00	Poisson, G., Three Rivers		33 90
Milledge & McQuarrie, New Westminster		1,191 33	Poisson, J., Arthabaska		248 00
Miller, Geo. M., Sudbury		117 15	Pontbriand, P. N., Sorel		282 15
Milligan, R. P., Cornwall		15 00	Porter, Payne & Arnott, Belleville		84 08
Mills, R. B., North Battleford		65 60	Potvin, G., Roberval		17 00
Millstone, M. S., Toronto		15 00	Poulin, Stanislas, St. Johns		136 10
Milner, Steer, Dafoe, Poirier & Martland, Edmonton		103 45	Pratt, F. D., Vancouver		639 88
Mintzer & Todarelli, New York		354 85	Pratt, R. J., Wadena		91 59
Mitton, G. T., Moncton		35 00	Prentice & Lamont, Toronto		180 00
Monet, F., Montreal		75 00	Prevost, C. J., Montreal		104 00
Monette, G., Montreal		1,468 20	Pritchard, John, Virden		53 15
Montgomery, G. W., Woodstock		312 40	Pruneau, J. A. M., Montreal		613 00
Monty & Loranger, Montreal		50 00	Purney, W. P., Shelburne		297 98
Monty, H., Montreal		60 00	Purvis, C. G., Viking		365 28
Monty, P., Montreal		101 00	Raines, F. N., Vancouver		20 00
Moore, H. W. R., Victoria		274 54	Ramsay, H. C., Bathurst		60 00
Moresby, W. C., Victoria		7 50	Reycraft & Reycraft, Brantford		60 00
Morin, C., Bagotville		86 35	Reynolds, C. M., Nanaimo		157 99
Morin, F., St. Joseph de Beauce		10 00	Reynolds, H. J., North Bay		10 00
Morris & Babe, Fort William		500 12	Richardson, C. L., Winnipeg		98 10
			Richardson, W. C., Elphinstone		10 00
			Rinfret, E. A., Montreal		149 90
			Rioux, L. P., Sayabec		308 00

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Legal Expenses, Disbursements and Taxed Costs—Con.
Frais judiciaires, déboursés et frais taxés—Suite

Summary of Payments made during 1935-1936 by all Departments—Con.

Sommaire des paiements faits par tous les Ministères, en 1935-1936—Suite

Ritchie, J. A., Ottawa	$	200 00
Ritchie, J. N., Lethbridge		81 25
Rivard, A., Quebec		2,054 00
Robichaud, A. M., Bathurst		149 00
Robinson, J. R., Toronto		100 95
Roche, J. R., Montreal		209 50
Rogers, H. W., Amherst		76 45
Rogers, T. A., Perth		35 60
Rose, Bernard, Montreal		1,420 00
Rose, H. A., Welland		71 40
Rosevear, A. B., Winnipeg		10 25
Ross, A. Murray S., Winnipeg		88 73
Ross, G. H., Calgary		10 00
Ross, H. E., Melville		61 92
Rousseau, Jacques, Montreal		20 00
Routhier, A., Montreal		20 00
Rowat, Donald McK., Montreal		138 85
Ruddy, R. D., Whitby		18 35
Rudner, J., Montreal		15 00
Russell, B. W., Halifax		121 00
Russell, Charles & Co., London, England		5,448 04
Russell, C. H., Wetaskiwin		20 35
Russell, J.A., Vancouver		129 15
Ryan, J., Vanguard		75 35
St. Jacques, Henri, Ottawa		9 18
St. John, C. L., Minnedosa		5 00
Sabourin & Sabourin, St. John's		174 75
Sabourin, Ivan, St. John's		55 00
Sabourin, T. A., St. John's		1,726 70
Sandercock, W. R., Drumheller		60 00
Sanders, E. C., St. Thomas		50 00
Sanderson, C. L., Yarmouth		5 00
Sasseville, L., Rimouski		26 00
Savage, H. R., Willingdon		63 52
Scanlon, A. E., Bradford		60 30
Scott, R. F., Swift Current		30 00
Sedgewick, T. C., Pictou		167 90
Seguin & Seguin, Montreal		9 75
Shaver, G. N., Toronto		814 25
Sheppard, R., Toronto		186 26
Shinbane, A. M., Winnipeg		1,730 89
Simard, E., Montreal		4,161 40
Simard, G., Rimouski		281 41
Sinclair, (A. MacLeod), & Walsh, Calgary		20 00
Sinclair & Jull, Calgary		27 20
Sinclair, R. V., Ottawa		1,102 99
Smith, A. R., Unity		94 76
Smith, D. C., Smith's Falls		10 00
Smith, Kenneth S., Annapolis Royal		20 00
Smith, Rae, Greer & Cartwright, Toronto		3,011 20
Smith & Stehelin, Yarmouth		79 20
Sneath, E., Regina		20 00
Snyder, F. H., Toronto		207 50
Spotton, W. H. B., Moose Jaw		117 27
Spreull, G. J., Cranbrook		262 05
Staples, M. H., Calgary		5 23
Stevens, J. M., Edmundston		352 20
Stewart & Lowther, Charlottetown		20 00
Stewart & Stewart, Barrie		84 00
Stewart, A. McN., Melfort		402 53
Stewart, C. A., Cupar		255 73
Stewart, Niderost & Didsberry, Saskatoon		64 75
Stewart, Smith, MacKeen & Rogers, Halifax		2,786 53
Streight, H. N., Winnipeg	$	56 01
Strong, E. H., Summerside		60 00
Strong, Heath, Summerside		384 51
Stuart, A. W., Montreal		352 00
Sullivan, A., Winnipeg		1,572 05
Sutherland, Spencer, M., Humboldt		10 65
Sweet, J. A., Hamilton		418 10
Sylvsetre, G., St. Hyacinthe		44 00
Sylvestre, J., Joliette		15 00
Sylvestre, Leo, Windsor		55 00
Symons, Heighington & Shaver, Toronto		10 00
Talbot, Antonio		997 70
Tanton, W., Alberton		44 16
Taschereau & Taschereau, Quebec		28 95
Taschereau, Alleyn, Quebec		377 88
Teed, J. F. H., St. John		185 25
Tellier & Tellier, Joliette		214 40
Tellier, E., Montreal		110 00
Tellier, J., Montreal		55 00
Tellier, Robert, Joliette		20 00
Teskey, F. C., Toronto		146 50
Thomson, H. F., Regina		170 31
Thorvaldson, G. S., Winnipeg		25 00
Tibbetts, H. A., Fort Frances		187 40
Tighe & Wilson, Edmonton		235 95
Tilley, Thomson & Parmenter, Toronto		10,622 75
Tisdale, D. E. W., Simcoe		410 77
Trudel & Paquin, Three Rivers		81 00
Tupper, Charles W., Winnipeg		129 00
Tupper, Hamilton, Adams, McDonald & Campbell, Winnipeg		421 65
Tupper, Tupper, Adams & McDonald, Winnipeg		302 18
Turcotte, J. S. N., Normandin		97 85
Turner, W. D., Sussex		103 45
Tweedy, G. J., Charlottetown		46 05
Twigg, J. F., Windsor		230 15
Tyrrill, E. D., Welland		476 50
Underhill, H. M., Shaunavon		44 40
Urquhart, T. C., Toronto		5 00
Vale, J., Sutton West		16 15
Vezina, J. P., St. Bruno de Guigues		62 25
Wade, H. R., Vancouver		20 00
Walker & Wickwire, Halifax		376 75
Walker, David J., Toronto		674 83
Walter, W. H., New Liskeard		10 00
Watt, J. R., Claresholm		28 35
Webster, Chas. R., Kingston		20 00
Weldon & Lacey, Lindsay		10 00
West, W. J., Fredericton		79 30
Wheat, F. G., Gull Lake		6 26
White, D. V., Sussex		77 70
White, Geo. S., Madoc		24 01
White, Peter, Toronto		10,242 19
White, Ruel & Bristol, Toronto		19 44
Wickett, T. Haldane, Toronto		179 04
Wickwire, W. N., Halifax		20 00
Wilkins, E. D., Sudbury		20 00
Williams & Williams, Pembroke		79 84
Withrow, W. D., Wolfville		43 20
Woods, Field, Craig & Hyndman, Edmonton		513 71
Wootten, Robert A., Victoria		216 06
York, J. W., Ottawa		2,889 30
Yuill, D. Will, Melita		15 00
Zeron, J. E., Windsor		40 00

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Legal Expenses, Disbursements and Taxed Costs–Conc.
Frais judiciaires, déboursés et frais taxés–Fin

Summary of Payments made during 1935-1936 by all Departments—Conc.
Sommaire des paiements faits par tous les Ministères, en 1935-1936—Fin

Zinck, S., Bridgewater	$	1,044 21
Zuker, L. J., Toronto		20 00
		269,424 51
Taxed Costs — Frais taxés		
Beaton, Bell & Ross, Toronto		90 90
Blake, Lash, Anglin & Cassels, Toronto		300 00
Blakey & Co. and Cassels, Brock & Kelley, Toronto		576 90
B.C. Brick & Tile Co., Vancouver		510 80
Cameron, D. A., Sydney		35 00
Cherniak & Spivok, Winnipeg		40 00
Crankshaw, Crankshaw, Gaboury & Almond, Montreal		122 65
Gameroff, M., Montreal		421 50
Hardy, A. E., Vancouver	$	198 15
Harris, R. V., Halifax		39 75
Isman, Bernard M., Kamsack		112 07
Kline, I., Regina		454 21
Languedoc, E., Montreal		331 75
Mars, W. J., Regina		213 46
Mulcaster, R., Prince Albert		1,254 76
Parkinson, Gardiner & Willis, Toronto		68 90
Patterson, H. S., Calgary		458 15
Rogers, R. H., Charlottetown		173 80
Shelly, W. C., Vancouver		463 45
Sokolov & Co., Winnipeg		219 10
Thorsby Traders, Ltd., Edmonton		158 20
		6,243 50
		275,667 81

Summary by Departments — Sommaire par Ministère

Agriculture	$	7,571 75
External Affairs		436 30
Finance		22,539 32
Fisheries		3,166 98
Immigration and Colonization		1,021 72
Indian Affairs		6,502 55
Interior		8,130 30
Justice		19,416 75
Labour		1,670 00
Legislation		139 10
Marine		15,238 89
Mines		41 55
National Defence		9,274 55
National Revenue		104,491 06
Pensions and National Health		12,367 25
Post Office		800 05
Public Works		18,143 51
Railways and Canals		2,611 38
Royal Canadian Mounted Police		7,515 45
Secretary of State		30,677 55
Soldier Settlement Board		138 00
Trade and Commerce		3,773 80
		275,667 81

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Loans, Subsidies and Grants, Allowances and Contributions, by Departments
Prêts, subventions, allocations et contributions, par Ministère

—	Loans — Prêts	Subsidies — Subventions	Grants, Allowances and Contributions — Allocations et contributions
Agriculture			
Allowances for Experimental Work (c)		$ 10,000 00	$ 2,500 00
Canadian Horticultural Council (a)			4,500 00
Canadian Seed Growers' Association (a)			17,010 00
Cold Storage Warehouses (a)		82,631 19	
Contributions to Empire Bureaux (a)			21,535 00
Dairying (c)			4,102 47
Entomology (c)			5,536 05
Farm Economics (c)			500 00
International Institute of Agriculture (c)			10,120 51
Live Stock (Miscellaneous Grants) (b)			538,465 72
Natural Products Marketing Act, 1934 (c)	$ 7,000 00	1,159,378 74	41,194 59
Prairie Farm Rehabilitation Act (e)			200 00
Publications (c)			250 00
Royal Agricultural Winter Fair (c)			70,000 00
Seed, Feed and Fertilizer Control (Seed Fairs, etc.) (b)			27,243 65
	7,000 00	*1,252,009 93*	*743,157 99*
External Affairs — Affaires extérieures			
Canada's contribution to the expenses of the League of Nations for 1935 (b)			204,640 00
Canada's contribution to the expenses of the International Commission for Air Navigation in 1935 (a)			1,716 96
Canada's portion of expenditure for 1935 of:			
Imperial Economic Committee (b)			15,729 07
Imperial Shipping Committee (b)			1,557 33
Executive Council of the Imperial Agricultural Bureau (b)			1,401 60
Expenses of the Wheat Advisory Committee for 1935; Canada's Assessment (a)			1,953 22
Expenses of the Committee on arrangements for the meeting of the National Conference of Social Work for 1935 (a)			2,617 83
League of Nations Society in Canada (b)			2,328 75
			231,944 76
Finance — Finances			
Canadian Farm Loan Act:			
Bonds (e)	7,550,000 00		
Capital Stock (e)	382,958 00		
Canadian General Council of Boy Scouts Association (a)			9,000 00
Canadian National Institute for the Blind (a)			50,000 00
Canadian National Railways, Temporary Loans (a)	2,505,790 84		
Canadian Olympic Committee (a)			5,000 00
City of Ottawa (e)			100,000 00
Contribution towards expenses of international labour meeting (c)			500 00
Dominion Council of Girl Guides (a)			4,860 00
Dominion Housing Act (e)	81,583 00		
Estate of General Sir Arthur Currie (a)			50,000 00
Federal District Commission (e) (a)			324.400 00
King George V Cancer Fund (a)			100,000 00
L'Association Canadienne-Française des Aveugles, to assist in work with the blind (a)			4.050 00
L'Institut Nazareth de Montreal, to assist in work with the blind (a)			4,050 00
Montreal Association for the Blind (a)			4,050 00
National Battlefields Commission (e)			72,950 00
Report on Cultural Conditions in Canada (Literature, Art, etc.) (a)			2,500 00
Royal Astronomical Society (a)			1,620 00
Royal Canadian Academy of Arts (a)			2,025 00
Royal Society of Canada (a)			4,500 00
Subscriptions to the publications of the Empire Parliamentary Association (a)			2,000 00

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Loans, Subsidies and Grants, Allowances and Contributions, by Departments–Con.
Prêts, subventions, allocations et contributions, par Ministère–Suite

—	Loans — Prêts	Subsidies — Subventions	Grants, Allowances and Contributions — Allocations et contributions
Finance–*Conc.* — Finances–*Fin*			
Subsidies—Grants to British Columbia and Maritime Provinces pending consideration of Provincial Subsidies *(a)*		$ 3,975,000 00	
Subsidies to Provinces *(e)*		13,768,953 24	
Unemployment and Farm Relief (Loans to Provinces) *(e)*	$42,304,149 58		
	52,824,481 42	*17,743,953 24*	$ *741,505 00*
Fisheries — Pêcheries			
Lunenburg Fishermen's Exhibition Accosiation *(c)*			1,800 00
Lobster Fisheries Carnival, Pictou *(c)*			250 00
National Business Publications, Gardenvale *(c)*			1,500 00
Subsidies for Fish Collecting Service *(c)*		10,125 00	
United Maritime Fishermen *(a)*			4,050 00
		10,125 00	*7,600 00*
Immigration and Colonization — Immigration et Colonisation			
Canadian Women's Hostels) *(d)*			7,250 00
Eastern Townships Settlement Society *(d)*			250 00
			7,500 00
Indian Affairs — Affaires indiennes			
Grants to Exhibitions and Fairs *(c)*			2,820 00
Granssto Hospitals and Schools *(c)*			57,053 50
Indian Education (Grants to Schools, etc.) *(c)*			1,254,780 95
Suppression of Liquor Traffic *(c)*			3,000 00
			1,317,654 45
Interior — Intérieur			
Canadian Forestry Association *(a)*			1,620 00
Canadian Institute of Surveying *(a)*			350 00
Mrs. E. B. Hutcheson as Matron *(a)*			1,200 00
Northwest Territories: Hospitals and Schools *(b)*			42,439 88
Wild Life Conservation Work *(a)*			3,500 00
Yukon Council for local purposes, construction and maintenance of roads, etc *(a)*			60,000 00
			109,109 88
Justice			
Canada Law Library, London, England *(a)*			350 00
Canadian Prisoners' Welfare Association *(a)*			500 00
School Grants: Dorchester, Manitoba and St. Vincent de Paul Penitentiaries *(c)*			3,800 00
			4,650 00
Labour — Travail			
Grants to Provinces (Employment Offices) *(e)*			150,000 00
Technical Education Act, Chap. 193, R.S.C. 1927 *(e)*			98,784 04
			248,784 04
Marine			
Advances to Harbour Commissioners *(a) (e)*	3,339,532 71		
Advances, Montreal Harbour Bridge Interest *(a)*	482,000 00		
Advances, St. John Harbour Commissioners' Guaranteed Debt *(a)*	114,045 92		
Queen's University, Kingston *(c)*			500 00
Meteorological Service *(a)*			1,000 00
Radiotelegraph Service *(c)*			2,520 51
Subsidies for Wrecking Plants *(a)*		43,750 00	
	3,935,578 63	*43,750 00*	*4,020 51*

GENERAL–Con. — EN GÉNÉRAL–Suite

Loans, Subsidies and Grants, Allowances and Contributions, by Departments–Con.
Prêts, subventions, allocations et contributions, par Ministère–Suite

	Loans — Prêts	Subsidies — Subventions	Grants, Allowances and Contibutions — Allocations et contributions
Mines—			
Domestic Fuel Act of 1927 (e)			$ 60,654 83
Payments in connection with the movements of coal under conditions prescribed by the Governor in Council and for the cost of administration thereof (a)		$ 2,035,702 50	
		2,035,702 50	*60,654 83*
National Defence — Défense Nationale			
Canadian Defence Quarterly (c)			500 00
Flying Clubs (b)			29,377 54
Interpreters (c)			25 00
Libraries in Training Camps (c)			1,950 00
Medical Museum, McGill University (c)			300 00
Military Associations (c)			39,750 00
Military Hospitals (c)			297 44
Military Institutes (c)			7,850 00
Regimental Bands (c)			19,944 75
Regimental Libraries (c)			1,325 00
Regimental Messes (c)			6,711 17
Rifle Associations:			
Dominion (c)			30,500 00
Local (c)			1,979 00
Provincial (c)			17,500 00
Trenton Officers' Mess (c)	$ 3,000 00		
	3,000 00		*158,009 90*
Pensions and National Health — Pensions et Hygiène			
Canadian Council on Child and Family Welfare (a)			12,600 00
Canadian Dental Hygiene Council (a)			750 00
Canadian National Committee for Mental Hygiene (a)			10,000 00
Canadian National Institute for the Blind (a)			16,200 00
Canadian Red Cross Society (a)			8,100 00
Canadian Social Hygiene Council (a)			5,000 00
Canadian Tuberculosis Association (a)			20,250 00
Dominion Executive Council of the Canadian Legion, British Empire Service League (a)			9,000 00
International Bureau of Public Health (c)			1,018 82
Last Post Fund (a)			60,000 00
Marine Hospitals (Sailors' Institutes and Clubs) (b)			2,600 00
Rev. Mother Legere, Tracadie Lazaretto (c)			4,000 00
St. John Ambulance Association (a)			4,050 00
Victorian Order of Nurses (a)			13,100 00
			166,668 82
Public Works — Travaux publics			
Subsidies to Dry Docks (e)		544,070 88	
Railways and Canals — Chemins de fer et Canaux			
Advances to Canadian National Railways under the Public Works Construction Act, 1935 (e)	5,068,081 85		
Advances to Canadian Pacific Railways under the Public Works Construction Act, 1935 (e)	4,629,211 64		
Canadian National (West Indies) Steamships Limited (a)	179,158 48		
Deficit of Canadian National Railways (a)			47,421,464 80
Deficit of Canadian National (West Indies) Steamships, Limited (a)			269,969 17
Maritime Freight Rates Act, Payments to Railway Companies (a)			2,348,399 32
	9,876,451 97		*50,039,833 29*

GENERAL–Con. — EN GÉNÉRAL–Suite

Loans, Subsidies and Grants, Allowances and Contributions, by Departments–Conc.
Prêts, subventions, allocations et contributions, par Ministère–Fin

—	Loans — Prêts	Subsidies — Subventions	Grants, Allowances and Contributions — Allocations et contributions
Royal Canadian Mounted Police — Gendarmerie royale à cheval du Canada			
Chief Constables' Association of Canada *(a)*			$ 500 00
Officers' Mess, Regina *(c)*			280 00
Officers' Mess, Vancouver *(c)*			100 00
Royal Canadian Mounted Police Quarterly Magazine *(b)*			1,500 00
Sergeants' Mess, Regina *(c)*			100 00
			2,480 00
Secretary of State — Secrétariat d'Etat			
International Office for the Protection of Industrial Property, Literary and Artistic Works, etc *(a)*			2,579 31
Soldier Settlement of Canada — Etablissements des soldats du Canada			
Loans to British settlers *(a)*	$ 29,642 93		
Loans to Soldier settlers *(a)*	140,410 34		
	170,053 27		
Trade and Commerce — Commerce			
British and Foreign News Service *(a)*			15,000 00
International Bureau of Exhibitions *(a)*			1,916 04
International Bureau of Weights and Measures (Canada's annual contribution) *(e)*			777 33
International Customs Tariff Bureau *(a)*			2,659 16
Mail Subsidies and Steamships Subventions *(a) (c)*		$ 2,424,983 80	
		2,424,983 80	*20,352 53*
Total	66,816,565 29	24,054,595 35	53,866,505 31

NOTES — REMARQUES

(a) Special Vote or mentioned in a Vote — Crédit spécial ou spécifié dans un crédit.

(b) Mentioned in a Vote but amount not specified — Mentionné dans un crédit sans que le montant en soit spécifié.

(c) Not specifically mentioned but paid out of a general vote — N'est pas spécifiquement mentionné mais payé à même un crédit général.

(d) Mentioned in a Vote as being subject to authorization by Governor General in Council, but amount not specified — Mentionné dans un crédit comme devant être autorisé par le Gouverneur Général en son Conseil, mais le montant n'est pas spécifié.

(e) Statutory — Statutaire.

GENERAL—Con. — EN GÉNÉRAL—Suite

Losses of Public Moneys, Property, etc., by Departments
Pertes de fonds publics, de propriétés, etc., par Ministère

Department and Nature of Loss — Ministère et cause de la perte	Public Moneys — Fonds publics	Property Losses — Pertes de propriétés		Total Losses — Pertes totales
		Fire and Riot — Feu et émeute	Other Causes — Autres causes	
Agriculture				
Implement Shed and Work Shop, L'Assomption, Que.—destroyed by fire	.....	$ 2,500 00	.....	$ 2,500 00
Tools, Equipment and Supplies, L'Assomption, Que.—destroyed by fire	.....	1,217 48	.....	1,217 48
Shed, Melfort, Sask.—destroyed by fire	.....	150 00	.....	150 00
Bunkhouse equipment, Lethbridge, Alta.—destroyed by fire	.....	25 00	.....	25 00
Government automobile, Ottawa, Ont.—damage done by thief	.....	.....	$ 305 24	305 24
				4,197 72
Fisheries — Pêcheries				
Miscellaneous losses of equipment	.....	.....	37 54	37 54
Interior — Intérieur				
Canadian National Parks—buildings, equipment and buffalo hides, destroyed by fire	.....	14,947 45	.....	14,947 45
Lands, Northwest nad Yukon Territories—equipment, etc., destroyed by fire	.....	4,300 00	.....	4,300 00
				19,247 45
Justice (Penitentiaries — Pénitenciers)				
St. Vincent de Paul—loss by fire	.....	93 55	.....	93 55
Dorchester—loss by theft	.....	.....	3 36	3 36
Manitoba—loss by riot	.....	2,613 76	.....	2,613 76
Collin's Bay—loss by accident	.....	.....	112 96	112 96
				2,823 63
Marine				
Defalcation by wharfinger, Oshawa, Ont	$ 4,108 76	.....	.....	4,108 76
Radio licence receipts lost or stolen from various accounting post offices	140 60	.....	.....	140 60
Canadian Radio Broadcasting Commission—losses of equipment by theft	.....	.....	26 32	26 32
				4,275 68
Mines				
Bureau of Economic Geology—accidental losses of instruments and equipment	.....	.....	601 06	601 06
National Defence — Défense nationale				
Militia Services				
Cash and postage stamps, London, Ont.—lost by theft	23 13	.....	.....	23 13
Miscellaneous losses of stores by fire	.....	75 24	.....	75 24
Miscellaneous losses of stores and equipment by accident	.....	.....	60 29	60 29
Miscellaneous losses of stores by theft	.....	.....	492 91	492 91
Air Services				
Miscellaneous losses of stores and equipment by theft	.....	.....	2,076 56	2,076 56
Naval Services				
Bandolier, Ottawa—lost by accident	.....	.....	1 50	1 50
Life preserver, Montreal, lost by theft	.....	.....	1 25	1 25
Canvas Hose, Halifax, lost	.....	.....	70 00	70 00
Unemployment Relief Projects				
Miscellaneous losses of stores and equipment by fire	.....	2,385 11	.....	2,385 11
Miscellaneous losses of stores by theft	.....	.....	2,038 72	2,038 72
Miscellaneous losses of cash by theft	68 00	.....	.....	68 00
				7,298 71

GENERAL–Con. — EN GÉNÉRAL–Suite

Losses of Public Moneys, Property, etc., by Departments–Conc.
Pertes de fonds publics, de propriétés, etc., par Ministère–Fin

Department and Nature of Loss — Ministère et cause de la perte	Public Moneys — Fonds publics	Property Losses — Pertes de propriétés		Total Losses — Pertes totales
		Fire and Riot — Feu et émeute	Other Causes — Autres causes	
Pensions and National Health — Pensions et Hygiène				
Defalcation by clerk, grade 2, London, Ont.	$ 2,245 11	.....	.....	$ 2,245 11
Post Office — Postes				
Indemnity paid to owners of lost registered letters	214 74	.....	.....	214 74
Fires at 25 offices	895 73	.....	.....	895 73
Robbery	1,918 98	.....	.....	1,918 98
				3,029 45
Public Works — Travaux publics				
Planimeter, Montreal, Que.—lost by theft	.....	.....	$ 150 00	150 00
867 yards of stone, Cap au Corbeau, Que.—lost by theft	.....	.....	585 23	585 23
Miscellaneous equipment, Sorel, Que.—lost by theft	.....	.....	230 00	230 00
				965 23
Railways and Canals — Chemins de fer et Canaux				
One 25 Ton Screw Jack, Rideau Canal, lost by theft	.....	.....	75 00	75 00
Stores and Equipment, Lachine Canal, lost by theft	.....	.....	243 67	243 67
Stores and Equipment, Trent Canal, lost by theft	.....	.....	33 49	33 49
				352 16
Royal Canadian Mounted Police — Gendarmerie royale à cheval du Canada				
"E" Division, Vancouver, B.C.—Defalcation (see Vol. II, Page X—14)	7,449 20	.....	.....	7,449 20
Registered Air Mail package, Fort McMurray, Alta.—lost	150 00	.....	.....	150 00
Articles seized by Customs, Montreal, Que.—lost by theft	.....	.....	5 94	5 94
Informers' awards withheld	1,610 00	.....	.....	1,610 00
Money lost by a member of the force at Regina	27 00	.....	.....	27 00
				9,242 14
Trade and Commerce — Commerce				
Board of Grain Commissioners				
Probe tester, etc., St. Boniface, Man.—destroyed by fire	.....	$ 20 98	.....	20 98
Equipment, Montreal, Que.—lost by theft	.....	.....	17 50	17 50
Weights and Measures Inspection Service				
Two steel tapes, Ottawa, Ont.—lost by theft	.....	.....	17 93	17 93
Set of brass weights, Whitehorse, Y.T.—destroyed by fire	.....	120 00	.....	120 00
Motion Picture Bureau				
Camera equipment, Ottawa, Ont.—lost by accident	.....	.....	255 00	255 00
Exhibition Commission				
Cash shortages at various exhibitions and shops (£10.8.11½)	50 85	.....	.....	50 85
				482 26
Total	18,902 10	28,448 57	7,441 47	54,792 14

GENERAL–Con. —

Unemployment Relief Expenditures under the various
Secours accordés aux chômeurs en vertu des différentes

Provinces, etc.	Public Works Expenditure — Dépenses pour travaux d'utilité publique			Direct Relief — Secours directs
	Municipal — Municipalités	Provincial — Provinces	Total	
Prince Edward Island	$ 5,425 65	$ 262,050 00	$ 267,475 65	$ 24,875 00
Nova Scotia	10,184 26	722,355 35	732,539 61	600,000 00
New Brunswick	.....	737,916 41	737,916 41	375,136 28
Quebec	311,934 81	3,489 47	315,424 28	7,733,402 93
Ontario	273,148 17	6,193,641 99	6,466,790 16	9,023,159 26
Manitoba	471,561 54	634,880 92	1,106,442 46	2,025,000 00
Saskatchewan	.....	10,490 02	10,490 02	3,036,479 42
Alberta	.....	139,129 26	139,129 26	1,501,471 96
British Columbia	25,000 00	.....	25,000 00	2,250,204 75
	1,097,254 43	*8,703,953 42*	*9,801,207 85*	*26,569,729 60*
Expenditure by Federal Departments for Relief Works	.....	.....	.....	.....
Transportation of Unemployed	.....	.....	.....	.....
Algoma Steel & Coal Corp., Ltd	.....	.....	.....	.....
Dominion Steel & Coal Corp., Ltd	.....	.....	.....	.....
On-to-Ottawa Trek	.....	.....	.....	.....
Grant for Toronto Art Gallery	.....	.....	.....	.....
Administration	.....	.....	.....	.....
Total	1,097,254 43	8,703,953 42	9,801,207 85	26,569,729 60

EN GÉNÉRAL–Suite

Relief Acts, from April 1, 1935 to March 31, 1936
lois des Secours, du 1er avril 1935 au 31 mars 1936

Direct and Other Relief Expenditures — Dépenses pour secours directs et autres					Grand Total
Relief Settlement — Établissement sur des terres	Single Homeless Persons — Célibataires sans domicile	Farm Relief — Secours aux fermiers	Various — Divers	Total	
.....	.....	.....	.....	$ 24,875 00	$ 292,350 65
$ 12,509 55	.....	.....	.....	612,509 55	1,345,049 16
.....	.....	.....	$ 12,778 36	387,914 64	1,125,831 05
15,659 72	.....	.....	2,517 00	7,751,579 65	8,067,003 93
40,355 65	.....	.....	.....	9,063,514 91	15,530,305 07
41,110 64	$ 67,091 00	.....	88,517 52	2,221,719 16	3,328,161 62
40,515 29	93,958 50	.....	4,000,000 00	7,170,953 21	7,181,443 23
19,830 58	8,593 93	$ 205 61	161,610 67	1,691,712 75	1,830,842 01
1,726 66	.....	.....	.....	2,251,931 41	2,276,931 41
171,708 09	*169,643 43*	*205 61*	*4,265,423 55*	*51,176,710 28*	*40,977,918 13*
.....	.....	.....	8,551,577 82	8,551,577 82	8,551,577 82
.....	.....	.....	116 62	116 62	116 62
.....	.....	.....	71,668 12	71,668 12	71,668 12
.....	.....	.....	33,676 38	33,676 38	33,676 38
.....	.....	.....	53,153 07	53,153 07	53,153 07
.....	.....	.....	7,500 00	7,500 00	7,500 00
.....	.....	.....	140,067 67	140,067 67	140,067 67
			8,857,759 68	*8,857,759 68*	*8,857,759 68*
171,708 09	169,643 43	205 61	13,123,183 23	40,034,469 96	49,835,677 81

GENERAL—Con. —

Unemployment Relief Expenditures under the various
Secours accordés aux chômeurs en vertu des différentes

Provinces, etc.	Public Works Expenditure — Dépenses pour travaux d'utilité publique			Direct Relief — Secours directs
	Municipal — Municipalités	Provincial — Provinces	Total	
Prince Edward Island	$ 21,288 67	$ 660,156 31	$ 681,444 98	$ 107,899 60
Nova Scotia	494,324 04	2,635,150 86	3,129,474 90	2,380,955 17
New Brunswick	241,930 99	2,085,131 86	2,327,062 85	1,213,580 06
Quebec	6,787,966 01	1,268,579 68	8,056,545 69	27,220,019 11
Ontario	7,294,414 59	15,039,927 29	22,334,341 88	39,407,668 58
Manitoba	2,807,879 18	1,985,006 62	4,792,885 80	8,449,142 81
Saskatchewan	1,926,530 26	2,290,082 93	4,216,613 19	9,484,374 43
Alberta	1,616,776 97	1,955,818 32	3,572,595 29	5,651,103 37
British Columbia	1,923,404 75	2,083,767 60	4,007,172 35	10,421,944 17
	23,114,515 46	*30,003,621 47*	*53,118,136 93*	*104,336,687 30*
Expenditure by Federal Departments for Relief Works				
Transportation of Unemployed				
Canadian National Railways				
Canadian Pacific Railway				
Board of Railway Commissioners				
Algoma Steel & Coal Corp., Ltd				
Dominion Steel & Coal Corp., Ltd				
On-to-Ottawa Trek				
Grant to Unemployed Boys' Training Farm				
Grant for Toronto Art Gallery				
Compassionate allowance to A. D. Douglas				
Administration				
Total	23,114,515 46	30,003,621 47	53,118,136 93	104,336,687 30

EN GÉNÉRAL—Suite

Relief Acts, from September 22, 1930 to March 31, 1936
lois de Secours du 22 septembre 1930 au 31 mars 1936

Direct and Other Relief Expenditures — Dépenses pour secours directs et autres						Grand Total
Relief Settlement — Établissement sur des terres	Single Homeless Persons — Célibataires sans domicile	Relief Camps — Camps de secours	Farm Relief — Secours aux fermiers	Various — Divers	Total	
.....	.....	.....	.....	.....	$ 107,899 60	$ 789,344 58
$ 42,276 09	.....	.....	.....	$ 13,501 02	2,436,732 28	5,566,207 18
.....	.....	.....	.....	32,523 19	1,246,103 25	3,573,166 10
174,516 90	.....	.....	.....	2,517 00	27,397,053 01	35,453,598 70
102,636 76	.....	$ 1,319,660 65	.....	.....	40,829,965 99	63,164,307 87
128,733 36	$ 872,729 48	.....	.....	236,472 49	9,687,078 14	14,479,963 94
144,966 24	540,387 82	.....	.....	19,089,405 74	29,259,134 23	33,475,747 42
113,851 99	643,683 63	.....	$ 168,045 41	207,060 29	6,783,744 69	10,356,339 98
9,840 71	1,896,317 92	281,913 83	.....	.....	12,610,016 63	16,617,188 98
716,822 05	*3,953,118 85*	*1,601,574 48*	*168,045,41*	*19,581,479 78*	*130,357,727 82*	*183,475,864 75*
.....	.....	.....	.....	29,855,640 48	29,855,640 48	29,855,640 48
.....	.....	.....	.....	79,956 22	79,956 22	79,956 22
.....	.....	.....	.....	924,130 57	924,130 57	924,130 57
.....	.....	.....	.....	1,072,746 98	1,072,746 98	1,072,746 98
.....	.....	.....	.....	1,000,000 00	1,000,000 00	1,000,000 00
.....	.....	.....	.....	118,864 30	118,864 30	118,864 30
.....	.....	.....	.....	73,482 22	73,482 22	73,482 22
.....	.....	.....	.....	53,153 07	53,153 07	53,153 07
.....	.....	.....	.....	3,049 89	3,049 89	3,049 89
.....	.....	.....	.....	7,500 00	7,500 00	7,500 00
.....	.....	.....	.....	2,000 00	2,000 00	2,000 00
.....	.....	.....	.....	503,012 90	503,012 90	503,012 90
				33,693,536 63	*33,693,536 63*	*33,693,536 63*
716,822 05	3,953,118 85	1,601,574 48	168,045 41	53,275,016 36	164,051,264 45	217,169,401 38

GENERAL–Con. — EN GÉNÉRAL–Suite

Outstanding Commitments Transferred from the Fiscal Year 1935-36 to the Fiscal Year 1936-37 (by Departments and Appropriations)

Vote 1935-36 — Crédit 1935-36	Department — Ministère	—	Total
	Agriculture		
45	Health of Animals		$ 1,239 87
	Civil Service Commission — Commission du Service Civil		
315, 5	Contingencies		448 13
	External Affairs — Affaires extérieures		
6	Contingencies	$ 785 13	
203	Office of the High Commissioner, London	67 53	
204	Representation at Washington	62 76	
205	Representation at Paris	34 34	
206	Representation at Tokyo	49 77	
			999 53
	Finance — Finances		
1	Printing, advertising, inspection, express, etc	1,846 97	
7	Contingencies	1,004 22	
7	Inspector General of Banks	1 50	
			2,852 69
	Fisheries — Pêcheries		
8	Contingencies	411 71	
159	Salaries and Disbursements of Fishery Officers and Guardians	3,011 02	
161	Legal and Incidental Expenses	36 13	
162	To assist in Conservation and Development of the Deep Sea Fisheries, etc	102 80	
163	Fish Culture	299 87	
164	Oyster Culture	23 64	
166	Biological Board	113 40	
			3,998 57
	Governor General's Secretary's Office — Secrétariat du Gouverneur général		
2	Contingencies		819 36
	Immigration and Colonization — Immigration et Colonisation		
51	Immigration Salaries and Contingencies		3,826 01
	Interior — Intérieur		
12	Contingencies	303 52	
152	Dominion Observatory at Ottawa, Expenses	280 55	
153	Dominion Observatory at Victoria, Expenses	242 69	
154	Topographical and Air Surveys, etc	94 40	
154	Fees of the Board of Examiners for D.L.S., etc	16 00	
365, 155	Geodetic Surveys	403 35	
366, 156	International Boundary Commission	95 28	
374, 187	Government of the Northwest Territories	1,227 15	
189	Government of the Yukon Territory	15 00	
190	Dominion Lands	143 83	
376, 190	Advancement of Forest Conservation	563 71	
190	Investigation of Water and Power Resources, etc	1,646 36	
190	National Parks of Canada	7,939 82	
190	Migratory Birds	24 46	
			12,996 12
	Justice		
13	Contingencies	639 18	
34	Penitenciaries	35,249 57	
			35,888 75

GENERAL—Con. — EN GÉNÉRAL—Suite

Obligations impayées transférées de 1935-36 à 1936-37
(par ministère et par crédit)

Vote 1935-36 — Crédit 1935-36	Department — Ministère	—	Total
	Marine		
15	Contingencies	$ 0 25	
129	Dominion Steamers—maintenance and repairs	14,144 15	
134	Life Saving Service	12 31	
135	Hydrographic and Tidal Current Surveys	32 64	
136	Radio Service—General	11,070 29	
137	Radio Service—suppression of local electrical interferences	124 46	
*289, 139	River St. Lawrence Ship Channel, Dredging	6,550 61	
141	Investigation of St. Lawrence River water levels	288 21	
142	Agencies, Rents, etc	62 44	
143	Aids to Navigation	15,289 50	
147	Marine Signal Service	264 05	
148	Administration of Pilotage	7 64	
149	Repairs to Wharves	11 87	
157	Meteorological Service	1,902 23	
158	Steamboat Inspection	113 39	
241	Canadian Radio Broadcasting Service	2,218 01	
			$ 52,092 05
	Mines		
16	Contingencies	400 00	
168	Administration of the Explosives Act	78 95	
367, 169	Investigation of Mineral Resources and Deposits	4,904 46	
170	Explorations, Surveys and Investigations	2,736 92	
368, 170	Maintenance of Offices and Museum	491 24	
245	Payments in connection with coal movements	271,360 64	
			279,972 21
	National Defence — Défense Nationale		
69	Administration	1,263 09	
328, 72	Engineer Services and Works	63,355 09	
329, 73	General Stores	177,095 32	
330, 74	Non-Permanent Active Militia	1,780 00	
332, 77	Naval Services	24,603 17	
333, 79	Royal Canadian Air Force	312,782 06	
334, 80	Civil Government Air Operations	106,687 12	
335, 81	Civil Aviation	56,955 95	
291	War Claims	500 00	
			745,021 80
	National Revenue — Revenu national		
18	Contingencies	647 38	
267	Expenses of the several Ports of the Dominion	1,851 02	
418, 267	Inspection and Investigation Services, etc	365 00	
419, 267	Miscellaneous	24,358 98	
267	Administration of the Income War Tax Act 1917, and amendments thereto	4,235 38	
			31,457 76
	Pensions and National Health — Pensions et Hygiène		
191	Care of Patients and Medical Examination respecting pensions	38,042 50	
378, 193	Unemployment Relief	4,206 78	
194	Operating Expense	1,999 92	
196	Sheltered Employment	4,619 78	
380, 202	Administration of the Acts respecting Food and Drugs	574 75	
295, 202	Marine Hospitals	28 49	
202	Administration of the Acts respecting Quarantine and Leprosy	1,209 64	
			50,681 86
	Post Office Department — Postes		
21	Contingencies	1,464 80	
273	Mail Service, including Mail Service, by Air	11,151 91	
273	Miscellaneous	45,124 85	
			57,741 56

GENERAL—Con. — EN GÉNÉRAL—Suite

Outstanding Commitments Transferred from the Fiscal Year 1935-36 to the Fiscal Year 1936-37 (by Departments and Appropriations)—Con.

Vote 1935-36 — Crédit 1935-36	Department — Ministère	—	Total
	Privy Council — Conseil Privé		
22	Contingencies		$ 97 77
	Public Works — Travaux publics		
98	Bridgetown, N.S.—Public Building	$ 57 75	
98	New Waterford, N.S.—Public Building	1,939 70	
99	Alberton, P.E.I.—Public Building	1,347 38	
100	St. Andrews, N.B.—Public Building	2,694 23	
101	Maritime Provinces, Generally—Improvement and repairs to Public Buildings	529 00	
102	Bagotville, Que.—Public Building	2,154 00	
102	Dolbeau, Que.—Public Building	3,392 75	
102	Quebec Citadel, Que.—Improvements and maintenance	200 00	
102	Quebec, Generally—Improvements and Repairs to Public Buildings	60 00	
103	Campbellford—Public Building	198 00	
103	Dunnville, Ont.—Public Building	6,982 63	
103	Fenelon Falls, Ont.—Public Building	296 05	
103	Hamilton, Ont.—Addition to Armoury	8,272 95	
103	Kingston, Ont.—R.S.A. and Brigade Building	50,436 75	
103	Kingston, Ont.—Addition to Armoury	100 00	
103	Meaford, Ont.—Public Building	3,941 38	
104	Ontario, Generally—Improvements and Repairs to Public Buildings	835 00	
104	Russell, Man.—Public Building	15,695 50	
105	Broadview, Sask.—Public Building	885 00	
105	Whitewood, Sask.—Public Building	525 26	
106	Peace River, Alta.—Public Building	26,315 22	
106	Alberta, Generally—Improvements and Repairs to Public Buildings	300 00	
107	Chemainus, B.C.—Public Building	310 00	
107	Hollyburn, B.C.—Public Building	27,037 00	
107	Mission City, B.C.—Public Building	2,179 17	
107	Penticton, B.C.—Public Building	52,677 50	
344, 108	Flags for Dominion Public Buildings	273 05	
108	Ottawa Departmental Buildings—Fittings	50 00	
108	Ottawa, Ont.—Extension of Ore Dressing and Metallurgical Laboratory of Department of Mines	200 00	
108	Tractors for Postal Purposes	940 00	
109	Ottawa, Ont.—Char Service	1,583 72	
109	Ottawa, Ont.—Repairs, Improvements, Additions and Maintenance	5,673 34	
110	Dominion Public Buildings, Generally—Fittings, General Supplies and Furniture	1,016 61	
111	Dingwall (Apsy Bay), N.S. Harbour Improvements	8,814 05	
111	Halifax, N.S.—Repairs and improvements to wharves and buildings	8,921 32	
111	North West Cove, N.S.—Breakwater	8,879 04	
111	Nova Scotia—Harbours and Rivers Generally	1,100 00	
113	Caraquet (Young Wharf), N.B.—Enlargement and repairs	8,506 87	
113	Little Shippegan, N.B.—Breakwater	22,662 65	
113	Lower Caraquet, N.B.—Wharf Repairs	18,752 00	
113	Newcastle, N.B.—Wharf	1,174 00	
114	Anse à Beaufils, Que.—Repairs to Breastworks	9,006 72	
114	Anse au Griffon (River) Que.—Extension to breastwork	5,594 00	
114	Baie Lavallière, Que.—Dredging	4,614 12	
114	Black Cape (Howatson's Point) Que.—Wharf	21,233 60	
114	Cape Cove (Anse du Cap), Que.—Wharf reconstruction	29,620 67	
114	Carleton, Que.—Wharf reconstruction	12,877 10	
114	Cross Point, Que.—Wharf repairs and improvements	100 00	
114	Doucet's Landing (Ste. Angèle de Laval), Que.—Dredging	13,505 62	
114	Dune du Sud, M.I., Que.—Breakwater	5,840 00	

GENERAL–Con. — EN GÉNÉRAL–Suite

Obligations impayées transférées de 1935-36 à 1936-37
(par ministère et par crédit)–Suite

Vote 1935-36 — Crédit 1935-36	Department — Ministère	—	Total
	Public Works–*Conc.* — Travaux publics–*Fin*		
114	Grande Entrée, M.I., Que.—Wharf extension and reconstruction of breastwork	$ 17,301 30	
114	Havre Aubert, M.I., Que.—Strengthening and widening wharf	29,783 97	
114	Havre St. Pierre, Que.—Wharf reconstruction	60,333 60	
114	Manicouagan, Que.—Wharf extension	95,404 00	
114	New Carlisle, Que.—Wharf reconstruction	7,997 58	
114	Peninsula, Que.—Wharf extension	1,589 71	
114	Port Daniel East, Que.—Wharf repairs and reinforcement	16,291 61	
114	Quebec, Que.—Extension of King's Wharf	115 00	
114	Richelieu River, Que.—Improvements	116,532 35	
114	Rivière du Loup, Que.—Wharf enlargement	85,161 80	
114	Rivière la Guerre, Que.—Contribution towards completion of improvements	4,292 73	
114	St. Juste du Lac, Que.—Wharf extension	1,569 20	
114	Quebec Harbours and Rivers Generally—For maintenance of services	10,290 00	
349, 115	Fort William, Ont.—Harbour Improvements	83,298 62	
349, 115	Kingsville, Ont.—Harbour Improvements	29,371 72	
115	Midland, Ont.—Harbour Improvements	8,153 60	
115	Port Arthur, Ont.—Harbour Improvements	61,763 13	
117	Cowan River, Sask Replacement of Dam	2,326 78	
118	Esquimalt, B.C.—R.C.N. Barracks and H.M.C. Dockyard—New Building, etc	46,657 60	
118	Fraser River, B.C.—Extension to Jetty	24,022 25	
121	Dredging—Maritime Provinces	24,298 68	
121	Dredging—Ontario and Quebec	18,095 40	
337	Perth, N.B.—Public Building	573 14	
338	Cap de la Madeleine, Que.—Public Building	39,406 00	
338	Ste. Martine, Que.—Public Building	200 00	
338	Stanstead, Que.—Public Building	3,490 82	
339	Kingsville, Ont.—Public Building	13,800 00	
339	Kirkland Lake, Ont.—Public Building	53,694 08	
339	Richmond Hill, Ont.—Public Building	21,418 45	
339	Toronto, Ont.—Postal Station "K"	151,829 00	
339	Watford, Ont.—Public Building	9,300 00	
341	Kindersley, Sask.—Public Building	15,150 00	
341	Watrous, Sask.—Public Building	1,973 02	
342	Calgary, Alta.—Barracks for Permanent Force	32,285 00	
343	Lillooet, B.C.—Public Building	5,233 04	
343	Salmon Arm, B.C.—Public Building	14,628 85	
343	Sidney, B.C.—Public Building	6,704 25	
344	Post Office Equipment	903 64	
345	Brooklyn, N.S.—Dredging	17,148 52	
347	Campbellton, N.B.—Dredging	15,803 81	
347	Richibucto, N.B.—Purchase and repair Forbes Wharf	1,500 00	
348	Rimouski, Que.—Rebuilding track foundation on wharf	61,240 66	
348	Sept Iles, Que.—Wharf	49,449 12	
349	Collingwood, Ont.—Removal of rock	17,816 90	
349	Windsor, Ont.—Warehouse extension	39,403 17	
			$1,717,902 80
	Railways and Canals — Chemins de fer et Canaux		
83	Welland Ship Canal Construction, etc	197 80	
89	Canals, Improvements	5,202 15	
92	Miscellaneous Services	45 00	
93	Printing and Stationery	5,697 31	
268	Operation and Maintenance of Canals, Elevators and Harbours	13,979 52	
			25,121 78
	Royal Canadian Mounted Police — Gendarmerie Royale à cheval du Canada		
185	Maintenance		6,923 31

GENERAL–Conc. — EN. GÉNÉRAL–Fin

Outstanding Commitments Transferred from the Fiscal Year 1935-36 to the Fiscal Year 1936-37 (by Departments and Appropriations)–Conc.

Obligations impayées transférées de 1935-36 à 1936-37 (par ministère et par crédit)–Fin

Vote 1935-36 — Crédit 1935-36	Department — Ministère	—	Total
	Soldier Settlement of Canada — Etablissement des soldats du Canada		
54	Amount required for Soldier Land Settlement Advances	$ 489 58	
54	Cost of Administration	27 00	
			$ 516 58
	Trade and Commerce — Commerce		
29	Contingencies	574 27	
277	Commercial Intelligence Service	157 31	
278	Dominion Bureau of Statistics	13,393 78	
280	Electricity and Gas Inspection Service	604 00	
281	Exhibitions and Fairs	17 50	
286	Printing of Parliamentary and Departmental Publications	3,592 03	
287	Publicity and advertising in Canada and abroad	482 02	
288	Weights and Measures Inspection Services	1,050 70	
407	To indemnify any holder or owner of wheat for loss resulting from Revision of Wheat Grades	1,500,000 00	
			1,519,871 61
	Total		4,550,470 12

* Supplementary vote — Crédit supplémentaire.

1935-1936

AUDITOR GENERAL'S REPORT

TREASURY BOARD OVERRULINGS

TREASURY BOARD CORRESPONDENCE

RAPPORT DE L'AUDITEUR GÉNÉRAL

DÉCISIONS INFIRMÉES PAR LE CONSEIL DU TRÉSOR

CORRESPONDANCE ÉCHANGÉE AVEC LE CONSEIL DU TRÉSOR

TREASURY BOARD OVERRULINGS OF THE AUDITOR GENERAL'S DECISIONS

There were no Treasury Board overrulings during the financial year.

DÉCISIONS DE L'AUDITEUR GÉNÉRAL INFIRMÉES PAR LE CONSEIL DU TRÉSOR

Le Conseil du Trésor n'infirma aucune décision de l'Auditeur Général, au cours de l'année financière.

TREASURY BOARD CORRESPONDENCE

Re Exempted Positions and Prevailing Rates

(For previous Correspondence see Volume I, Auditor General's Report, 1934-35, page 238)

AUDIT OFFICE, October 20, 1936.

DEAR SIR,—I would call your attention to my letter of June 20th, 1934, in which I referred to you the unsatisfactory situation existing in respect of the payments being made to employees in exempted positions and paid at prevailing rates. At the same time I submitted recommendations which if adopted, would in my opinion, result in a better observance of the terms of the exempting Orders.

Payments are still being made to employees whose positions have not been classified by the Civil Service Commission and at rates that have not been authorized by the Governor in Council. The only other alternative to my recommendation for certificates to be attached to these paylists, is for an amendment of the exempting Order in Council.

Yours truly,

GEO. GONTHIER, *A.G.*

The Secretary, Treasury Board.

Re Government Contracts Supervision Committee

(For previous Correspondence see Volume I, Auditor General's Report, 1934-35, page 245)

AUDIT OFFICE, October 20, 1936.

DEAR SIR,—In my letter of April 11th, 1935, I requested certain directions from Treasury Board in regard to whether the approval of the Government Contracts Supervision Committee was necessary in respect of certain classes of purchases. No reply has been received.

Purchases are being continued without such approval and unless Treasury Board otherwise direct, no further objection will be raised to the absence of such approval.

Yours truly,

GEO. GONTHIER, *A.G.*

The Secretary, Treasury Board.

Remuneration of Physicians, Indian Affairs

(For previous correspondence see Volume I, Auditor General's Report, 1934-35, page 244)

AUDIT OFFICE, October 22, 1936.

DEAR SIR,—I wish to call your atention to my letter of May 29, 1935, dealing with the question of the remuneration paid to physicians in the various Indian Agencies, to which I have received no reply.

Payment of fees in addition to salary is still being continued on the different bases mentioned in my previous letter. As the classification of the Civil Service Commission provides for positions of physicians with an established range of salary I am of the opinion that the payment of such fees is in contravention of Section 17 of the Civil Service Act. Such payment is also in contravention of the Board's direction that such extra compensation shall not be granted without its written authority.

Yours truly,

GEO. GONTHIER, *A.G.*

The Secretary, Treasury Board.

Graduate Nurses—Indian Affairs

(For previous correspondence see Volume I, Auditor General's Report, 1934-35, page 242)

AUDIT OFFICE, October 22, 1936.

DEAR SIR,—Your attention is called to my letter of March 25, 1935, in which I dealt wtih the classification of positions of Graduate Nurses in the Department of Indian Affairs. No reply has been received.

I would again call your attention to the following objections to the present method of classification and remuneration:

(1) The official classification of the Civil Service Commission is " Graduate Nurse" with a maximum salary of $1,560. The classification used by the Department is "Graduate Nurse, Grades 1, 2 and 3" which has never been approved by the Commission. This is inconsistent with the requirements of Section 10 of the Civil Service Act.

(2) Under the exempting Order in Council it is provided that the salary or wages paid are fair and reasonable and do not exceed the rates approved by the Department. It would appear the rates are not fair and reasonable as eight nurses are receiving salaries in excess of the maximum named in the Commission's classification range. Three nurses are receiving $600 more than the maximum and three others $300 more. If the rates are fair and reasonable the Commission's salary range should be changed and approved by the Governor in Council.

(3) The Department's Director of Medical Services suggests reconsideration of the question of employment and compensation.

The Civil Service Commission's classification provides for positions of Hospital Matrons with a maximum salary of $2,160, $600 above that of Graduate Nurse but the Commission stated such classes do not apply to the Department of Indian Affairs.

Yours truly,

GEO. GONTHIER, *A.G.*

The Secretary, Treasury Board.

Audit of Statements of Receipts and Expenditures of Parliamentary Restaurant

(For previous correspondence see Auditor General's Report, 1932-33, page 228 and 1933-34, page 184)

AUDIT OFFICE, April 8, 1936.

DEAR SIR,—On May 18, 1934, I informed you that no audit had been made by me of the accounts of the Parliamentary Restaurant for the three years ended March 31, 1934, for the reason that the accounts and relative statements had not been supplied me.

Although the Minister of Finance again wrote to the Speaker of the House on November 22, 1934, pointing out the desirability of such an audit by me and suggesting that the necessary documents be made available for such purpose, his suggestions were not complied with. I have, therefore, to report to you again under Section 35 of the Consolidated Revenue and Audit Act that the requirements of Section 44 of that Act have not been complied with in the case of the accounts of the Parliamentary Restaurant for the year 1934-35 and also for the year 1935-36.

For your information I enclose a copy of a letter received from His Honour, the present Speaker, in which he states in effect that the Parliamentary Committee further considered the question and decided that any change in the existing arrangement should be left to the new Committee to be appointed at the next session of Parliament. In view of the fact that a new Committee has been appointed by the new Parliament you may consider it advisable to bring this matter directly to the attention of the Committee.

Yours truly,

GEO. GONTHIER, *A.G.*

The Secretary, Treasury Board.

TREASURY BOARD, May 29, 1936.

DEAR SIR,—In reference to your letter of the 8th ultimo concerning audit of accounts of the Parliamentary Restaurant, I enclose a copy of an extract of the Minutes of a Meeting of the Joint Parliamentary Committee of the Restaurant, held on May the 15th, 1936.

You will note that paragraph (*b*) reads as follows:—

"That the Restaurant's accounts should be audited by one of the Auditor General's sub-auditors because, although its revenues are not credited to the Consolidated Revenue Fund, the employees' salaries and the deficit on the yearly operations are charged upon the above $15,000 Vote which is under the control of the Commissioners of Internal Economy."

Yours very truly,

W. C. CLARK, *Secy.*

The Auditor General.

Note.—*These accounts are now being audited as from April 1, 1935.*—A.G.

Arrears Due: Naturalization Act Fees

AUDIT OFFICE, August 17, 1936.

DEAR SIR,—On May 17, 1935, I wrote to the Under Secretary of State calling attention to the fact that the amount of Naturalization Act fees due by the Clerks of the Courts on March 31, 1934 had not been collected in many cases and that I considered it advisable definite action should immediately be taken either to amend the schedule of fees or to enforce the collection of the arrears.

On May 22 last I again referred to the non-payment of these arrears and asked to be informed what action was being taken to collect them. On March 31, 1935 these arrears amounted to $68,425.54, an increase of $18,300 over that shown at the end of the previous year. Payments by the Clerks of the Courts during 1935-36 amounted to only $4,402.

I understand the appointment of a Committee was contemplated to investigate the claims of the Clerks who maintain they are underpaid and some of whom refuse to remit the fees collected. I have not been officially informed of its appointment or of any report it may have made.

Under Section 45(1) of the Consolidated Revenue and Audit Act I am required to satisfy myself that the revenues are being fully accounted for. In view of my two reports to the Department and having no information as to what action is being taken to collect these outstanding fees, I am referring the matter to the Treasury Board for its information.

Yours truly,

A. H. BROWN, *Assistant Auditor General.*

The Secretary, Treasury Board.

TREASURY BOARD, October 7, 1936.

DEAR SIR,—In reference to your letter of the 17th August last concerning arrears of Naturalization Fees, I am directed to advise that this question is being considered by the Treasury Board.

Yours very truly,

W. C. RONSON, *for Secy.*

The Assistant Auditor General.

DEPARTMENT OF THE SECRETARY OF STATE, September 14, 1936.

DEAR SIR,—I received your letter of the 17th ultimo enclosing a copy of a letter which you wrote on the 17th August to the Secretary of the Treasury Board concerning the arrears of fees under the Naturalization Act. I have been hoping for some considerable time to make definite progress in clearing up this situation. I am enclosing, for your information, a copy of a memorandum which I have to-day forwarded for the information of the Treasury Board. This will indicate the steps which the Department has been taking and the course of action which we have immediately in contemplation.

I hope to visit Toronto and Western Canada within the next few weeks. When I return, I think the Committee will have before it sufficient information to enable it to report to the Secretary of State, suggesting what definite steps may be taken to clear up the present situation and to propose some regulation which may prevent a recurrence.

Yours sincerely,

E. H. COLEMAN, *Under Secretary.*

The Auditor General.

Prepayment of Militia Pensions

AUDIT OFFICE, October 5, 1936.

DEAR SIR,—Under Section 32 of the Militia Pension Act it is provided that pensions and compassionate allowances to Officers' widows and children shall be paid from the day following that of the Officer's death to the end of the current fiscal year and subsequent payments shall be made yearly in advance from the beginning of the next fiscal year.

In the examination made of these payments it has been found that during the past five years, due to deaths and re-marriages, overpayments amounting to $6,983.97 have been made to 16 widows. It has been held that because of the statutory right to advance payments, any moneys paid which cover periods subsequent to the death or remarriage of a pensioner does not constitute an overpayment and is, therefore, not collectible.

A similar provision under Section 59 of the Royal Canadian Mounted Police Act provides for the payment of pensions and allowances to widows and children "quarterly in advance from the 1st day of July in each year." Notwithstanding this provision such payments are being made monthly in arrears as is done in the case of Superannuation Allowances and Judges' Pensions. This procedure obviates overpayments owing to deaths or re-marriages of pensioners occurring before the expiration of the quarter.

In view of the large amount involved and the probability that these Militia Pension overpayments will increase from year to year, the matter is referred to the Treasury Board for its consideration.

Yours truly,

GEO. GONTHIER, *A.G.*

The Secretary Treasury Board.

CORRESPONDANCE ÉCHANGÉE AVEC LE CONSEIL DU TRÉSOR

Positions ne ressortissant pas à la Loi du Service Civil, et salaires courants

(Voir Correspondance avec le Conseil du Trésor, Rapport de l'Auditeur Général— Volume I, 1935, page 259)

BUREAU DE L'AUDITEUR GÉNÉRAL, 20 octobre 1936.

MONSIEUR,—Je me permets de vous rappeler ma lettre du 20 juin 1934, vous faisant remarquer que mon Bureau était dans l'impossibilité de faire une vérification satisfaisante des traitements payés aux fonctionnaires occupant des positions ne ressortissant pas à la Loi du Service Civil ou recevant le salaire courant.

Je faisais certaines suggestions qui, à mon avis, si elles étaient approuvées, permettraient une application plus exacte des termes des arrêtés en Conseil concernant ces positions car, à l'heure actuelle, certains employés occupent des positions qui n'ont pas été classifiées par la Commission du Service Civil, et touchent un traitement dont le montant n'a pas été autorisé par le Gouverneur en son Conseil. Si ma suggestion que des certificats soient attachés aux bordereaux de paye n'est pas acceptée, je ne vois que l'alternative de modifier l'arrêté en Conseil exemptant certaines positions de la Loi du Service Civil.

Votre dévoué,

GEO. GONTHIER, *A.G.*

Le Secrétaire du Conseil du Trésor.

Comité de surveillance des contrats du Gouvernement

(Voir Correspondance avec le Conseil du Trésor, Rapport de l'Auditeur Général, Volume I, 1935, page 266)

BUREAU DE L'AUDITEUR GÉNÉRAL, 20 octobre 1936.

MONSIEUR,—Dans ma lettre du 11 avril 1935, je demandais au Conseil du Trésor de me dire si l'autorisation du Comité de surveillance des contrats du Gouvernment était nécessaire dans le cas de certains achats. Ma lettre est restée sans réponse.

Des achats analogues ayant encore eu lieu, je ne m'y objecterai plus, à moins que le Conseil du Trésor ne me donne une directive à ce sujet.

Votre dévoué,

GEO. GONTHIER, *A.G.*

Le Secrétaire du Conseil du Trésor.

Traitement des médecins des Affaires Indiennes

(Voir Correspondance avec le Conseil du Trésor, Rapport de l'Auditeur Général, Volume I, 1935, page 264)

BUREAU DE L'AUDITEUR GÉNÉRAL, 22 octobre 1936.

MONSIEUR,—Je me permettrai d'attirer votre attention sur ce que ma lettre du 29 mai 1935, concernant les traitements payés à plusieurs médecins d'agences indiennes, est restée sans réponse.

Comme je vous le faisais remarquer ces médecins, bien que recevant un traitement, se font payer des honoraires. La classification de ces positions prévoyant une échelle fixe de traitement, je suis d'avis que ces honoraires sont payés non seulement contrairement aux dispositions de l'article 17 de la Loi du Service Civil, mais aussi en violation des directives du Conseil du Trésor stipulant qu'aucun paiement additionnel à un traitement ne doit être fait sans une autorisation écrite.

Votre dévoué,

GEO. GONTHIER, *A.G.*

Le Secrétaire du Conseil du Trésor.

Infirmières diplômées—Affaires Indiennes

(Voir Correspondance avec le Conseil du Trésor, Rapport de l'Auditeur Général, 1935, Volume I, page 263)

BUREAU DE L'AUDITEUR GÉNÉRAL, 22 octobre 1936.

MONSIEUR,—Je me permettrai de vous faire remarquer que ma lettre du 25 mars 1935, concernant la classification des infirmières diplômées du Département des Affaires Indiennes, est toujours restée sans réponse.

Je veux encore attirer votre attention sur les méthodes en vigueur pour la classification et la rémunération de ces infirmières:

(1) La classification officielle de la Commission du Service Civil prévoit des "Infirmières diplômées" recevant un traitement maximum de $1,560, la classification du Département qui, n'a jamais été approuvée par la Commission, fait mention d'Infirmières diplômées, Grades 1, 2 et 3. Cette façon de procéder est contraire aux termes de l'article 10 de la Loi du Service Civil.

(2) L'arrêté en Conseil exemptant certaines positions de la Loi du Service Civil spécifie que les traitements ou salaires doivent être justes et raisonnables et ne doivent pas dépasser les montants approuvés par le Ministère. Il semblerait que les traitements ne sont pas justes et raisonnables, huit infirmières recevant un traitement supérieur à celui prévu par l'échelle des traitements de la Commission. Sur ces huit infirmières, trois reçoivent $600 de plus que le maximum prévu par la

Commission, et trois autres, $300 de plus. Si ces traitements sont justes et raisonnables, l'échelle des traitements de la Commission devrait être modifiée et approuvée par le Gouverneur et son Conseil.

(3) Le Directeur des Services médicaux du Département suggère que l'on prenne de nouveau en considération la question des nominations et des traitements.

Dans la classification de la Commission du Service Civil figurent des positions de directrices d'hôpitaux dont le traitement maximum est de $2,160.00, soit $600.00 de plus que celui des infirmières diplômées mais, d'après la Commission, ces positions ne concernent pas le Département des Affaires Indiennes.

Votre dévoué,

GEO. GONTHIER, *A.G.*

Le Secrétaire du Conseil du Trésor.

État des recettes et des dépenses du restaurant du Parlement n'ayant pas été soumis pour vérification

(Voir Correspondance avec le Conseil du Trésor, Rapport, de l'Auditeur Général, 1932-33, page 244, et 1933-34, page 193)

BUREAU DE L'AUDITEUR GÉNÉRAL, 8 avril 1936.

MONSIEUR,—Le 18 mai 1934, je vous informai qu'aucune pièce de paiement ne m'ayant été fournie, j'avais été dans l'impossibilité de vérifier les comptes du restaurant du Parlement pour les trois années financières terminées le 31 mars 1934.

Le 22 novembre 1934, le Ministre des Finances suggérait de nouveau au Président de la Chambre qu'il était d'avis que mon Bureau fit cette vérification et demandait que l'on me communiquât les documents nécessaires. Sa suggestion n'ayant pas été prise en considération je dois, par suite, en vertu des termes de l'article 35 de la Loi du Revenu consolidé et de la Vérification, vous faire rapport que les termes de l'article 44 de la dite loi n'ont pas été observés relativement aux comptes du restaurant du Parlement pour les années 1934-35 et 1935-36.

Pour votre gouverne, je vous délivre ampliation d'une lettre du Président de la Chambre me disant que le Comité du restaurant du Parlament avait de nouveau considéré cette question et décidé que le nouveau comité qui serait nommé, au cours de la prochaine session du Parlement jugerait des modifications à apporter aux méthodes actuellement en vigueur. Un nouveau comité ayant été nommé par le Parlement, vous jugerez peut-être opportun d'attirer son attention sur cette question.

Votre dévoué,

GEO. GONTHIER, *A.G.*

Le Secrétaire du Conseil du Trésor.

CONSEIL DU TRÉSOR, 29 mai 1936.

MONSIEUR,—En réponse à votre lettre du 8 du courant concernant la vérification des comptes du restaurant du Parlement, je vous délivre ampliation d'une délibération du Comité du Restaurant lors de sa réunion du 15 mai 1936.

J'attire particulièrement votre attention sur le paragraphe suivant:—

(*b*) "Les comptes du restaurant du Parlement doivent être vérifiés par un des fonctionnaires du Bureau de l'Auditeur Général, car bien que les revenus ne soient pas crédités au Fonds du Revenu consolidé, les traitements des employés et le déficit annuel d'exploitation sont imputés au crédit ci-dessus de $15,000, dont la Commission de Régie interne a l'administration."

Votre dévoué,

W. C. CLARK, *Secrétaire.*

L'Auditeur Général.

Remarque.—*Ces comptes sont actuellement vérifiés depuis le 1er avril 1935.* A.G.

Arriérés—Droits à percevoir d'après les termes de la Loi de Naturalisation

BUREAU DE L'AUDITEUR GÉNÉRAL, 17 août 1936.

MONSIEUR,—Le 17 mai 1935, j'écrivis au sous-secrétaire d'Etat lui faisant remarquer que, dans de nombreux cas, les montants des droits à percevoir par les greffiers, le 1er mars 1934, conformément aux termes de la Loi de Naturalisation, n'avaient pas été encaissés et, qu'à mon avis, il serait opportun de ne pas différer plus longtemps la modification de l'échelle des droits à percevoir ou de prendre des mesures coercitives pour leur encaissement.

Le 22 mai dernier, je rappelai que ces droits n'avaient pas été payés et demandai quelles mesures l'on se proposait de prendre pour leur encaissement. Ces arriérés s'élevaient, le 31 mars 1935, à $68,425.54, soit une augmentation de $18,300 sur l'année précédente et, en 1935-36, les greffiers ne versèrent que $4,402.00.

Je crois comprendre que l'on se propose de nommer un comité chargé d'étudier les réclamations des greffiers qui prétendent que leur traitement est insuffisant et dont quelques-uns se refusent à verser les droits qu'ils ont encaissés. Je n'ai pas été informé officiellement si ce comité a été nommé et dans ce cas s'il a déposé un rapport à ce sujet.

Bien qu'ayant écrit deux fois au Ministère, comme je n'ai pas été informé des mesures envisagées pour encaisser les droits impayés, j'en fais rapport au Conseil du Trésor, l'article 45, alinéa 1, de la Loi du Revenu consolidé et de la Vérification stipulant que "l'Auditeur Général doit s'assurer s'il est entièrement rendu compte des revenus".

Votre dévoué,

A. H. BROWN, *Auditeur Général adjoint.*

Le Secrétaire du Conseil du Trésor.

22410—17

CONSEIL DU TRÉSOR, 7 octobre 1936.

MONSIEUR,—En réponse à votre lettre du 17 août dernier concernant les droits à percevoir d'après les termes de la Loi de Naturalisation, je dois vous prévenir que le Conseil du Trésor a pris cette question en considération.

Votre dévoué,

W. C. RONSON, *pour le Secrétaire.*

L'Auditeur Général adjoint.

SECRÉTARIAT D'ETAT, 14 septembre, 1936.

MONSIEUR,—J'ai bien reçu votre lettre du 17 du mois dernier me délivrant ampliation de celle que vous adressiez à cette même date au Secrétaire du Conseil du Trésor au sujet des arriérés de droits à percevoir en vertu des termes de la Loi de Naturalisation. Pendant assez longtemps, j'espérais pouvoir régler cette question. Pour votre gouverne, je vous délivre ampliation d'un mémorandum adressé ce même jour au Conseil du Trésor, qui vous fera connaître les mesures déjà prises par le Gouvernement et celles qu'il se propose encore de prendre.

Je dois sous peu me rendre à Toronto et dans l'ouest du Canada et dès mon retour j'espère que le Comité aura réuni les informations suffisantes pour lui permettre d'adresser un rapport au Secrétariat d'Etat suggérant les mesures à prendre pour régler la situation actuelle et en éviter le retour.

Votre dévoué,

E. H. COLEMAN, *Sous-Secrétaire d'Etat.*

L'Auditeur Général.

Remboursement de paiements de pensions militaires

BUREAU DE L'AUDITEUR GÉNÉRAL, 5 octobre 1936.

MONSIEUR,—En vertu des termes de l'article 32 de la Loi des Pensions militaires, "les pensions et allocations de commisération aux veuves et aux enfants d'officiers sont payées à compter du lendemain du décès de l'officier jusqu'à la fin de l'année financière courante; et les paiements ultérieurs se font annuellement et d'avance, à compter du commencement de l'année financière suivante."

La vérification de ces paiements révéla qu'au cours des cinq dernières années, par suite de décès ou de remariage, seize veuves reçurent en trop $6,983.97. On a prétendu que, la loi stipulant que les paiements seraient faits par anticipation, tout montant payé pour des périodes subséquentes à la mort ou au remariage des pensionnés ne constituait pas un trop-payé et, par suite, n'était pas recouvrable.

L'article 59 de la "Loi de la Royale gendarmerie à cheval du Canada" prévoit de même que "les pensions et allocations de commisération aux veuves et aux enfants des officiers sont payées à compter du lendemain du décès de l'officier jusqu'au trentième jour de juin alors suivant; et les paiements ultérieurs se font trimestriellement et d'avance, à compter du premier jour de juillet de chaque année". Nonobstant cette disposition, ces paiements sont faits à la fin de chaque mois, comme les retraites ou les pensions des juges, évitant ainsi la possibilité de trop-payés en cas de décès ou de remariage, avant l'expiration du trimestre.

Par suite du montant considérable en question et de la probabilité que ces trop-payés augmentent d'année en année, j'en fais rapport au Conseil du Trésor pour qu'il prenne les mesures qu'il jugera opportunes.

Votre dévoué,

GEO. GONTHIER, *A.G.*

Le Secrétaire du Conseil du Trésor.

DEPARTMENTAL CORRESPONDENCE

CORRESPONDANCE ÉCHANGÉE AVEC LES MINISTÈRES

PRÉCIS OF DEPARTMENTAL CORRESPONDENCE

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PRÉCIS OF CORRESPONDENCE

The following is a précis of the correspondence between the Auditor General and the various departments with regard to the more important observations made in the course of the audit of the accounts for 1935-36.

AGRICULTURE DEPARTMENT

Authenticity of Vouchers for Travelling Expenses questioned—Vote 43

As I had reason to question the authenticity of the vouchers submitted to this Office in support of travelling expense claims by an Egg Inspector in the Province of Saskatchewan, a special investigation of his accounts was made on my suggestion following which his services were discontinued from April 1, 1936.

Employment of Superannuated Official without Proper Authority—Votes 3 and 42

The attention of the Department on being called to the employment, without the approval of the Governor in Council, of a superannuated official to do special investigation work in connection with the marketing of tobacco and corn in Western Ontario, the authorization for his employment and rate of remuneration was subsequently obtained.

Living Expenses questioned—Vote 39

The attention of the Department was called to the charges for living expenses at Winnipeg of a Dairy Produce Grader, Grade 2, from October 9, 1935 to March 31, 1936, amounting to $258.85. This official was transferred from Brandon to Winnipeg and promoted from the position of Inspector of Dairy Products to that of Dairy Produce Grader, Grade 2, with increased remuneration from October 9, and under the regulations would not be entitled to living expenses at his new station.

Note.—*The above amount was subsequently refunded.*—A.G.

Mileage Allowance questioned—Vote 39

I questioned the payment of a mileage allowance of 7 cents per mile to an official for the use of his personally owned car for certain trips made from Ottawa to Montreal and Ottawa to Toronto as being contrary to the provisions of the Travelling Regulations.

It was stated by the Department that the rate was authorized by the Deputy Minister under Section 21 of the regulations because the circumstances were such that railway transportation was not satisfactory, time being a necessary consideration. As the allowance exceeded that prescribed by Section 11(*b*) the matter was referred to the Treasury Board who stated that Section 21 of the regulations does not empower a deputy head to authorize a mileage allowance in excess of the rate prescribed by Section 11(*b*). The Treasury Board approved the expenses of the three trips to Montreal but gave directions to have the mileage charge for the Toronto trip reduced from $39.20 to $18.

Note.—*$21.20 was subsequently refunded.*—A.G.

FINANCE DEPARTMENT

Federal District Commission—Transfer of cheque by endorsement to third party

The Commission was asked to explain why a cheque issued in its favour by the Department of National Defence did not appear among the amounts deposited in the Commission's bank account. The Commission explained that as this cheque was issued for rental of space in a boathouse which had been leased to a private party it was transferred by endorsement to the lessor to whom all rentals for space occupied accrued. I pointed out that it was undesirable to allow a cheque drawn in favour of the Commission to be transferred on an endorsement as was done in this case, as such a practice might afford an opportunity of diverting moneys properly payable to the Commission from their proper purpose. Thereupon the Commission informed me that they proposed to set up a special account for the receipt and disbursement of any moneys received not due or belonging to the Commission.

National Battlefields Commission—Special allowances in respect to the services of employees not provided for in the by-laws

I drew attention to the payment of special allowances made in respect to the services of two employees and advised the Commission that as the established by-laws did not provide for such payments, it would be necessary to have the payments validated by special by-law confirmed and published as provided by Section 4 of the National Battlefields at Quebec Act, 1914. The Commission informed me that comprehensive by-laws, which would cover payments of the kind in question, were being framed and after approval at the next meeting of the Commission would be submitted for confirmation and publication as required by the statute. I accordingly advised them that I considered the action proposed to be all that was necessary in the circumstances.

Note.—*So far as I am aware the necessary by-laws have not yet been established.*—A.G.

Payment of two gratuities to widow of deceased employee of the Mint—Votes 228 and 384

The attention of the Treasury Board was directed to an application for payment, under Section 56 of the Civil Service Act, of a gratuity equivalent to two months salary of her deceased husband, to a widow who had already been paid the gratuity in respect to his service provided under Section 3 of the British Superannuation Act, 1914, and secured to certain Mint employees by Section 16 of the Department of Finance and Treasury Board Act. I was advised that the Board considered the widow eligible for this gratuity notwithstanding payment to her of a gratuity in accordance with the provisions of the British Superannuation Act.

INDIAN AFFAIRS DEPARTMENT

Inadequate Records covering Gas and Oil Well Leases—Indian Trust Fund

Subsequent to an examination of the departmental files and records covering the leases of gas and oil wells on Indian Reserves, I informed the department that in my opinion the records were inadequate as it could not be ascertained from them if the terms of the leases were being carried out. The Department replied that it is expected a satisfactory adjustment will be made shortly.

Lease of Coal Mine—Indian Trust Fund

The attention of the Department was directed to the lease of a coal mine on Nanaimo Indian Reserve at a royalty rate lower than the amount called for by regulations approved by the Governor in Council.

Note.—*No reply has as yet been received.*—A.G.

Payment of Medical Accounts of an Indian Employee—Vote 184

In reply to my enquiry as to why payments of the medical and hospital accounts of a permanent employee had been made a charge against the appropriation for Aids to Indians, the department informed me that this employee was an Indian and therefore the charge was considered a proper one. I objected to the payment as the Indian is a civil servant and was in receipt of sick leave with pay.

Note.—*The amount was subsequently refunded.*—A.G.

Royalties from Coal Mine, not properly expended—Indian Trust Fund

As revenues accruing to the Indian Trust Fund from the operation of a coal mine were not being expended in accordance with the terms of the Order in Council approving the surrender of the land, I directed the attention of the

department to this practice and was informed that the moneys were being used to the advantage of the Indian Band affected and in a manner satisfactory to them.

Note.—*The revenues received are now being used as directed.*—A.G.

Unauthorized Allowances to officials for Light and Heat—Vote 184

Allowances were being paid for lighting and heating the residences of officials on certain Indian Reserves. As payments of this nature in effect increased the remuneration of these officials, I requested the department to obtain requisite authority therefor. This was done by amending the classification schedules or by an amended certificate of appointment by the Civil Service Commission.

INTERIOR DEPARTMENT

Authority for furnishing free Provisions to Medical Officers in the Northwest Territories—Vote 187

I called attention to the payments made for provisions supplied to certain Medical Officers in the Northwest Territories. As these purchases constituted an increase in the compensation paid to these officers I requested to be informed of the authority for furnishing free provisions.

The Department replied that it has been repeatedly urged that the Doctors be granted either a straight living allowance or compensation for their class increased accordingly, and that this matter will come under review as consolidation and re-organization progresses.

Note.—*This matter is still the subject of correspondence.*—A.G.

LABOUR DEPARTMENT

Unearned Premium on Guarantee Bond—Vote 171

In consequence of my request to the Department to advise me if an adjustment had been made of the premium paid for the fiscal year 1935-36 on the fidelity bond of an official who died in August, 1935, a refund of the unearned premium amounting to $52.74 was obtained.

LEGISLATION—SENATE

Typewriters and Addressograph not purchased through the Department of Public Printing and Stationery—Vote 35

The Clerk of the Senate was requested to inform me why seven typewriters and an addressograph were purchased direct instead of through the Department of Public Printing and Stationery, as required by the Public Printing and Stationery Act. Although the Clerk explained that the machines were required at a very pressing time during the session, I requested him to submit the vouchers to the King's Printer for certification as required by law. My request was compiled with.

MARINE DEPARTMENT

Canadian Radio Broadcasting Commission, Insurance on Automobiles questioned—Vote 241

Payment of a premium for automobile insurance was questioned as being contrary to the direction of Order in Council P.C. 48/1147 of June 16, 1927, that no insurance be placed on Government automobiles. The Commission replied that it was deemed essential that it be protected against public liability in case of accident. I informed the Commission that the directions of the Governor in Council were intended "to include automobile insurance *of all classes* on Government automobiles" including those of the Commission and that they should be observed in future.

Canadian Radio Broadcasting Commission, Payment of Salary while absent from Duty—Vote 241

The Commission was asked to inform me why an announcer employed under the authority of the Governor in Council at a weekly rate was paid $213.73 salary for the period April 24 to May 28 while absent on leave. I was informed by the Commission that a submission was being prepared for the approval of the Treasury Board to regularize payments of this nature.

Note.—*The approval of the Treasury Board for such payments has not yet been received.*—A.G.

Canadian Radio Broadcasting Commission—Taxi Charges questioned—Vote 241

Charges for taxi service incurred by Commission officials for transportation to and from their homes were questioned. The Commission stated that due to restricted staff and the amount of extra work involved in connection with the Parliamentary Committee investigating the activities of the Commission, the charges were considered necessary.

Note.—*No further action was taken by me.*—A.G.

Canadian Radio Broadcasting Commission, Travelling Expense Regulations not Observed—Vote 241

I called attention to the fact that Travelling Regulations were not being strictly observed by Commission Officials in that advances were not accounted for within the ten day period as required under sections 6 and 7; a further advance was granted before the settlement of the previous advance; and the outstanding balance of the advance was not collected as provided by section 15. The Commission replied that all employees had been requested to observe the regulations more diligently in future.

Sorel Shipyard Cheques

I requested the Department to advise me why certain cheques printed for the fiscal years 1931-32 and 1932-33 were retained in the shipyard and used during the fiscal year 1935-36 contrary to regulations, and was informed that owing to a misunderstanding the cheques in question were not destroyed and were inadvertently used during the year.

Note.—*The Department subsequently issued instructions respecting the future disposition of unused cheques.*—A.G.

NATIONAL REVENUE DEPARTMENT

Authority for Purchase of Supplies Subsequent to Expiration of Contract—Votes 267 and 419

I enquired of the Department under what authority certain payments were made to the Canadian Bank Note Company for Customs and Excise Supplies subsequent to the expiration of their contract on March 31, 1935, from which date the British American Bank Note Company, under the terms of their contract, were required to furnish such supplies.

The explanation given was that the supplies referred to were purchased from the Canadian Bank Note Company prior to March 31, 1935, but that delivery was not taken until subsequent dates convenient to the Department.

Note.—*The explanation given appeared satisfactory.*—A.G.

Rental of Government-owned Properties occupied by Departmental Officials for Residential Purposes—Vote 267

In certain cases, where the Civil Service Commission had fixed rental values on Government owned properties occupied for residential purposes by departmental officials, an examination of paylists showed that monthly deductions equivalent to the fixed rental values were being made from the authorized salaries of the officers concerned and the net charge only made to the appropriation.

I questioned this procedure on the grounds that the full authorized salary should in each instance be charged against the relevant Vote and amounts equivalent to the fixed rentals credited to Casual Revenue.

Note.—*The suggested change in procedure has been adopted by the Department.*—A.G.

Taxation of Legal Accounts—Vote 267

The attention of the Commissioner of Income Tax was directed to two legal accounts taxed by the solicitor of the Income Tax Division which, in my opinion, were not intended to be exempted from taxation by the Department of Justice under the terms of the Orders in Council of March 4th, 1921, and October 19th, 1933.

Note.—*The accounts were subsequently taxed by the Department of Justice.*—A.G.

POST OFFICE DEPARTMENT

Advance Payments on account of Annual Leave—Vote 273

The attention of the Department was called to the fact that in the Toronto Post Office, the regulations of Treasury Board and Council in respect of the non-payment of salaries in advance of the authorized dates were not being observed.

The question was referred to the Treasury Board and upon consideration the Board agreed that, subject to certain restrictions, advance payments might be made to the employees concerned when taking their annual leave.

Note.—*No further action was taken by me in the matter.*—A.G.

Promotion of Official questioned—Vote 273

Notwithstanding the recommendation contained in Order in Council P.C. 276/2575, that the positions of District Superintendent of Postal Services and of Postmaster be abolished when the position of District Director of Postal Services is established, the Civil Service Commission after consultation with the Department and the Treasury Board issued a certificate of promotion for the Superintendent of the Quebec Postal District to the position of District Director and he was paid accordingly as from April 1, 1935, although another official was paid as Postmaster for the same period. I pointed out that this arrangement was contrary to the provisions of the above mentioned Order in Council.

The Department stated that the matter had been referred to the Civil Service Commission who recommended that the Order in Council be amended by exempting the Quebec District from that part of the order which required the abolition of the position of Postmaster. The Governor in Council, however, did not concur in this recommendation.

Note.—*The official in question subsequently reverted to his former position and the amount overpaid him is being recovered by monthly deductions from his salary.*—A.G.

Salary Deduction Act applicable to Gratuity—Vote 273

As the provisions of the Salary Deduction (Continuance) Act, 1935, had not been applied to a payment under authority of Sec. 47(2) of the Civil Service Act, of a six months' retiring gratuity to the former Superintendent of Mail Contracts, I enquired of the Treasury Board whether the deduction provided by the said Act should be applied in this case. On receiving a reply in the affirmative, I asked the Department to obtain a refund of the amount in question.

Note.—*A refund was subsequently obtained.*—A.G.

ROYAL CANADIAN MOUNTED POLICE

Basis of Computing Pension

An application for pension was received from the Royal Canadian Mounted Police in which for pension purposes the remuneration of the retiring officer for the period of his service with the Canadian Expeditionary Force was computed on the basis of the pay received by him immediately prior to enlistment. The matter was referred to the Justice Department who stated that in their opinion the basis of computation should be the pay actually received during service with the Canadian Expeditionary Force.

Note.—*The application was amended accordingly.*—A.G.

Provincial Gasoline Tax Refunds

As the Government of the Province of Quebec refused to make refunds of the provincial gasoline tax paid by officers of the Royal Canadian Mounted Police, I asked the Department of Justice to advise me whether this matter comes wholly within the jurisdiction of the respective Provincial Governments, to which they replied that the Government of a Province is not within its jurisdiction in claiming and exercising the right to collect a gasoline tax from the Government of the Dominion. A copy of their opinion was sent the department for their information and guidance.

Note.—*This matter is still under consideration.*—A.G.

SOLDIER SETTLEMENT OF CANADA

Expense Accounts of an Official questioned—Vote 54

The attention of the Department was drawn to the fact that the expense accounts of an official indicated that he had no office of attachment and that he was being paid living expenses for the full year. The department replied that the official in question had no definite headquarters having relinquished his living quarters on assignment to his present position.

Note.—*It was finally decided to designate Ottawa as the headquarters of this official.*—A.G.

Provincial Gasoline Tax Refunds

The attention of the Director of the Soldier Settlement of Canada was called to the fact that in New Brunswick provincial gasoline tax refunds appeared relatively small compared with the quantities of gasoline used. The department informed me that on many occasions they had endeavoured to obtain refunds from the Provinces of New Brunswick and Nova Scotia without being successful, the former claiming that they had certain accounts outstanding against the Dominion Government which were in dispute, and that they did not propose to refund the gasoline tax until these accounts were settled.

Note.—*This matter is still under consideration.*—A.G.

TRADE AND COMMERCE DEPARTMENT

Rent of Commercial Intelligence Office improperly charged—Vote 277

The Department was requested to explain why the payment of the rent of the Oslo Commercial Intelligence Office for the quarter ending June 30, 1936, amounting to $279.12 was made a charge on funds provided for the fiscal year 1935-36 instead of 1936-37. I was informed that the amount should have been charged to the 1936-37 appropriation but as the books were closed it was not possible to make the necessary adjustments.

Note.—*No further action was taken by me.*—A.G.

Yukon District Electricity Inspection Service

I directed the attention of the Department to an item of $1,350 in the revenue returns, representing Electricity Inspection Service stamps on hand in the Yukon District, and asked to be informed as to the location or disposal of these stamps and also of the action taken to effect the collection of revenue in the Yukon District from which no revenue had been reported for many years.

The Department replied that the stamps had been located and were being returned to Ottawa for cancellation and that while no examination had been made in the District for some time, the work in this territory has now been placed under the Vancouver District Office and an inspection will be made annually.

PRÉCIS DE CORRESPONDANCE

Les différentes questions qui, au cours de la vérification des comptes de l'année 1935-1936, donnèrent lieu à un échange de correspondance entre l'Auditeur Général et les ministères sont résumées ci-après.

AFFAIRES INDIENNES, DÉPARTEMENT DES

Allocations d'éclairage et de chauffage payées à des fonctionnaires, sans autorisation—Crédit 184

Certains fonctionnaires des réserves indiennes touchant, sans autorisation, en plus de leur traitement des indemnités d'éclairage et de chauffage, je demandai au Département d'obtenir l'autorisation nécessaire pour faire ces paiements. Le Département prit bonne note de ces remarques et fit, soit modifier la classification de ces positions, soit amender les certificats de nomination émis en faveur de ces fonctionnaires par la Commission du Service Civil.

États incomplets concernant des puits pétrolifères donnés à bail—Fonds fiduciaires des indiens

La vérification de la comptabilité concernant des puits pétrolifères et des sources de gaz naturel affermés dans des réserves indiennes, révéla que les écritures étaient insuffisantes à mon avis, pour s'assurer si les clauses du bail étaient observées. J'en informai le Département qui me répondit que, sous peu, des mesures seraient prises à ce sujet.

Mines de charbon données à bail—Fonds fiduciaires des indiens

J'attirai l'attention du Département sur ce qu'une mine de charbon située dans la réserve indienne de Nanaïmo avait été affermée pour un montant inférieur à celui prévu par des règlements approuvés par le Gouverneur en son Conseil.

Remarque—*Cette lettre est restée sans réponse.* A. G.

Paiement des comptes de frais médicaux d'un fonctionnaire indien—Crédit 184

M'étant enquis pour quels motifs les frais de médecin et d'hôpital d'un fonctionnaire permanent avaient été imputés à même le crédit prévu pour venir en aide aux Indiens, le Département me répondit que ce fonctionnaire étant de race indienne, ces comptes étaient régulièrement imputables à ce crédit. Je m'objectai à ce paiement car, comme fonctionnaire, il avait droit à un congé payé de maladie.

Remarque.—*Le montant en question fut remboursé dans la suite.* A. G.

Redevances, provenant d'une mine de charbon, n'étant pas dépensées tel que requis—Fonds fiduciaire des indiens

Les redevances provenant de l'exploitation d'une mine de charbon n'étant pas dépensées conformément aux termes de l'arrêté en Conseil autorisant la location de la mine, mais versées au Fonds fiduciaire des Indiens, j'attirai l'attention du Département sur ce fait. Il me répondit que les fonds étaient employés dans l'intérêt des bandes concernées et à leur satisfaction.

Remarque.—*Ces redevances sont maintenant employées tel que prescrit.* A. G.

AGRICULTURE, MINISTÈRE DE L'

Authenticité des pièces justificatives appuyant certains frais de déplacement faisant question—Crédit 43

Doutant de l'authenticité des pièces justificatives appuyant les comptes de frais de déplacement, dans la Saskatchewan, d'un inspecteur des œufs, un examen spécial de ses comptes ayant été fait sur ma demande l'inspecteur fut révoqué à dater du 1er avril, 1936.

Fonctionnaire retraité employé sans autorisation—Crédits 3 et 42

Ayant attiré l'attention du Ministère sur ce que, sans l'autorisation du Gouverneur en Son Conseil, il avait chargé un fonctionnaire retraité de faire, dans l'ouest de l'Ontario, des enquêtes spéciales sur la vente du tabac et du maïs, il obtint dans la suite l'autorisation nécessaire tant pour sa nomination que pour le taux de sa rémunération.

Indemnité de vivres faisant question—Crédit 39

Du 9 octobre 1935 au 31 mars 1936, un inspecteur des produits laitiers, grade 2, reçut à titre d'indemnité de vivres, une somme de $258.85, bien que le 1er octobre, il ait été transféré de Brandon à Winnipeg et promu, avec augmentation de traitement, classificateur de produits laitiers, grade 2. J'attirai l'attention du Ministère sur ce paiement lui faisant remarquer que d'après les règlements ce fonctionnaire n'avait pas droit à cette indemnité.

Remarque.—*Ce montant fut remboursé dans la suite.* A. G.

Montant alloué pour des frais de déplacement faisant question—Crédit 39

Un fonctionnaire s'étant rendu, à différentes reprises, d'Ottawa à Montréal et d'Ottawa à Toronto, avec son automobile reçut, comme indemnité de déplacement, une somme de 7c. par mille.

Ayant fait remarquer au Ministère que ce paiement était fait en contravention des règlements sur les frais de déplacements, il me répondit que l'heure des trains étant peu commode et, dans la circonstance, la question de temps étant très importante, le sous-ministre avait autorisé les déplacements et fixé le montant de l'indemnité en vertu des termes de l'article 21. Le montant accordé excédant celui prévu par l'article 11, alinéa b, je soumis le cas au Conseil du Trésor qui fut d'avis que l'article 21 des règlements n'autorisait pas un sous-ministre à accorder un montant supérieur à celui prévu par l'article 11, alinéa b. Il approuva toutefois les dépenses des trois voyages à Montréal mais ordonna que celles du voyage à Toronto, s'élevant à $39.20, fussent réduites à $18.00.

Remarque.—*$21.20 furent remboursés dans la suite.* A. G.

COMMERCE, MINISTÈRE DU

Loyer imputé à un crédit non prévu pour cette dépense—Crédit 277

Pour le trimestre finissant le 30 juin 1936, le loyer du Bureau des Renseignements commerciaux d'Oslo fut payé à même les crédits de 1935-36 au lieu de l'être à même ceux de 1936-37. En ayant fait la remarque au Ministère, il me répondit que ce montant aurait dû être imputé aux crédits de 1936-37, mais les livres étant arrêtés, il n'avait pas été possible de faire les ajustements nécessaires.

Remarque.—*Aucune nouvelle mesure n'a été prise.* A. G.

Service d'inspection de l'électricité du district du Yukon

J'attirai l'attention du Ministère sur ce que les états de revenus comprenaient une somme de $1,550.00 représentée par des timbres du service d'inspection d'électricité du Yukon et lui demandai de me dire où étaient ces timbres, quel était leur usage, et si des mesures avaient été prises pour la perception des revenus dans le District du Yukon, aucun rapport n'étant plus fait depuis plusieurs années.

Le Ministère me répondit que les timbres étaient en lieu sûr et qu'ils seraient envoyés à Ottawa pour être détruits. Il m'informait aussi que, depuis longtemps, aucune inspection n'avait été faite dans le district, mais que dorénavant elle aurait lieu annuellement, le Territoire ayant été placé sous la juridiction de l'office de Vancouver.

ÉTABLISSEMENT DES SOLDATS AU CANADA

Dépenses d'un fonctionnaire faisant question—Crédit 54

La vérification des comptes de dépenses d'un des fonctionnaires du Département révéla que, n'ayant pas de résidence fixe, on lui accordait une indemnité annuelle de vivres. Le Département à qui j'en fis la remarque me répondit que ce fonctionnaire se trouvait dans cette situation depuis qu'il avait quitté son ancienne résidence pour occuper sa position actuelle.

Remarque.—*Il fut finalement convenu qu'Ottawa lui serait assigné comme résidence.* A. G.

Remboursement de la taxe provinciale sur l'essence

Ayant fait remarquer au directeur du Département de l'Etablissement des soldats du Canada que, dans le Nouveau-Brunswick, les remboursements provenant de la taxe provinciale sur l'essence étaient peu importants proportionnellement à la quantité d'essence achetée, il m'informa qu'à plusieurs reprises il avait demandé à la Nouvelle-Ecosse et au Nouveau-Brunswick le remboursement de cette taxe, mais la dernière de ces provinces s'y refusait tant que divers comptes fournissant matière à discussion entre elle et le Dominion n'auraient pas été réglés.

Remarque.—*Cette question est toujours à l'étude.* A. G.

FINANCES, MINISTÈRE DES

Commission du District fédéral—Chèque endossé et transféré à un tiers

Le Ministère de la Défense Nationale émit un chèque en faveur de la Commission du district fédéral, qu'elle ne déposa pas à son compte de banque. La Commission à qui j'en fis la remarque me répondit que ce chèque représentant le loyer d'une partie de hangar affermé par elle à un tiers comme abri pour des canots, elle l'avait endossé et transféré au bailleur à qui le montant de la location était dû en totalité. M'étant objecté à cette procédure qui facilitait des détournements, la Commission me prévint qu'à l'avenir elle tiendrait un compte spécial de ses recettes et déboursés.

Commission Nationale des champs de bataille—Allocations spéciales à des employés dont l'emploi n'est pas prévu par les règlements

Des allocations spéciales, non prévues par les règlements en vigueur, ayant été accordées à deux des employés de la Commission, je la prévins qu'afin de régulariser ces paiements elle devait les faire approuver par un règlement spécial qui, tel que prévu par les dispositions de l'article 4 de la Loi de Québec sur les

champs de bataille nationaux, 1914, devrait être sanctionné et rendu public. La Commission me prévint que des règlements concernant les paiements en question étaient à l'étude et qu'après avoir été approuvés au cours de la prochaine séance de la Commission, ils seraient sanctionnés et publiés, tel que prévu par ladite loi. Je l'informai qu'à mon avis, dans le cas actuel, les mesures qu'elle se proposait de prendre étaient suffisantes.

Remarque.—*A ma connaissance ce règlement n'a pas encore été établi.*—A.G.

Duplication de paiement à la veuve d'un employé de l'Hôtel des Monnaies—Crédits 228 et 384

J'attirai l'attention du Conseil du Trésor sur ce que, en vertu des termes de l'article 56 de la Loi du Service Civil, l'on se proposait de payer à la veuve d'un employé de la Monnaie une gratification équivalente à deux mois de traitement, bien que, d'après les dispositions de l'article 16 de la loi du Ministère des Finances et du Conseil du Trésor, elle eût déjà touché la gratification prévue par l'article 3 de la Loi des Pensions britanniques en faveur de certains employés de l'Hôtel des Monnaies. Le Conseil du Trésor m'informa, qu'à son avis, la veuve avait droit à cette gratification bien qu'elle eût déjà touché celle prévue par les dispositions de la Loi Britannique des pensions.

GENDARMERIE ROYALE À CHEVAL

Base d'après laquelle doit être calculée une pension

Le montant de la pension demandée pour un gendarme, mis à la retraite, étant calculé d'après la solde qu'il recevait avant son engagement dans le corps expéditionnaire canadien, je référai son cas au Ministère de la Justice qui fut d'avis que la pension devait être calculée d'après la solde reçue pendant son temps de service dans le corps expéditionnaire.

REMARQUE.—*La demande fut modifiée en conséquence.*—A.G.

Remboursement de la taxe provinciale sur l'essence

Le Gouvernement de la Province de Québec s'étant refusé à rembourser la taxe provinciale sur l'essence achetée par des membres de la Gendarmerie Royale à cheval, je demandai au Ministère de la Justice si une province avait le droit de percevoir cette taxe sur des achats faits pour le service du Gouvernement. La réponse ayant été dans la négative, pour sa gouverne, j'en délivrai ampliation au Commissaire de la Gendarmerie.

Remarque.—*Cette question est toujours à l'étude.*—A.G.

INTÉRIEUR, MINISTÈRE DE L'

Vivres fournis gratuitement à des médecins des Territoires du Nord-Ouest faisant question—Crédit 187

Je demandai au Ministère en vertu de quelle autorité il fournissait gratuitement des vivres à des médecins résidant dans les Territorires du Nord-Ouest, car de ce fait il augmentait d'autant leur traitement.

Le Ministère me répondit que fréquemment il avait demandé une indemnité fixe de vivres, ou une allocation proportionnée aux augmentations prévues pour la classe de ces médecins, et que cette question serait de nouveau prise en considération durant la réorganisation en cours.

REMARQUE.—*Cette question fournit encore matière à correspondance.*—A.G.

LÉGISLATION—SÉNAT

Machines à écrire et à adresser n'ayant pas été achetées par l'entremise de l'Imprimeur du Roi—Crédit 35

Des machines à écrire et à adresser n'ayant pas été achetées par l'entremise de l'Imprimeur du Roi, je rappelai au Greffier les dispositions de la Loi des Impressions et de la Papeterie publiques concernant de tels achats. Bien que le Greffier m'ait répondu qu'il avait dû se les procurer de toute urgence durant la session, je lui demandai, comme l'exige la loi, de faire ordonnancer ces paiements par l'Imprimeur du Roi, ce qu'il fit dans la suite.

MARINE, MINISTÈRE DE LA

Commission canadienne de la radiodiffusion—Assurances d'automobiles

Je m'objectai au paiement d'une prime d'assurance sur une automobile, comme étant contraire aux dispositions de l'arrêté en Conseil du 16 juin, 1927 (C.P. 48/1147). La Commission me répondit qu'elle avait cru indispensable de se garantir contre tout recours d'un tiers en cas d'accident. J'avisai la Commission que les directives de l'arrêté en Conseil ci-dessus s'appliquaient à "toutes les automobiles du Gouvernement", y compris celles de la Commission et qu'à l'avenir elle devrait s'y conformer.

Avances pour frais de déplacement—Commission Canadienne de la radiodiffusion

J'informai la Commission qu'elle ne se conformait pas aux règlements sur les frais de déplacement prévoyant la justification des avances dans un délai de 10 jours (articles 6 et 7), interdisant toute avance additionnelle avant que la première n'ait été justifiée et ordonnant (article 15) de reverser les montants inemployés. La Commission me répondit que ses employés avaient été prévenus d'avoir, à l'avenir, à se conformer strictement à ces règlements.

Paiement de taxis—Commission canadienne de la radiodiffusion

Je mis en question le paiement des comptes de taxis des fonctionnaires de la Commission pour se rendre de chez eux à leur bureau ou en revenir. La Commission me répondit que, par suite du petit nombre de ses employés et du surcroît de travail que lui avait occasionné l'enquête parlementaire sur la radiodiffusion, ces dépenses étaient considérées nécessaires.

Remarque.—*Aucune nouvelle mesure n'a été prise.* A.G.

Traitement payé à un employé pendant son congé—Commission canadienne de la radiodiffusion

Un annonceur touchant un traitement hebdomadaire fixé par le Gouverneur en son Couseil, ayant obtenu un congé du 24 avril au 28 mai, reçut durant cette période une somme de $213.73. La Commission à qui j'en fis la remarque m'informa qu'elle demanderait au Conseil du Trésor de régulariser ce paiement.

Remarque.—*A ma connaissance le Conseil du Trésor n'a pas encore autorisé ce paiement.* A.G.

Chèques des chantiers maritimes de Sorel

Les chantiers maritimes de Sorel s'étant servis, en 1935-36, de chèques imprimés pour les années financières 1931-32 et 1932-33, j'en fis la remarque au Ministère qui m'informa qu'ayant négligé de détruire ces chèques, ils avaient été émis, par inadvertance, au cours de l'année.

Remarque.—*Le Ministère donna, dans la suite, des instructions pour la destruction des chèques inemployés.* A.G.

POSTES, MINISTÈRE DES

Loi sur la déduction des traitements applicable aux gratifications—Crédit 273

Une gratification égale à six mois de traitement, accordée à un surintendant des contrats postaux en vertu des provisions de l'article 47, alinéa 2 de la Loi du Service Civil, ayant été payée en contravention des dispositions de la Loi sur la déduction des traitements, 1935, je demandai au Conseil du Trésor si la déduction prévue par la Loi était applicable dans ce cas. La réponse ayant été affirmative, j'informai le Ministère qu'il devait recouvrer ce trop-payé.

Remarque.—*Le remboursement eut lieu dans la suite.* A.G.

Paiement anticipé de traitement lors d'un congé annuel—Crédit 273

Je fis remarquer au Ministère que le bureau de poste de Toronto ne se conformait pas aux règlements du Conseil du Trésor relativement aux anticipations de paiements de traitements.

Le cas ayant été référé au Conseil du Trésor, il fut d'avis que, sous réserve de certaines restrictions, des paiements anticipés pouvaient être faits aux employés lors de leur congé annuel.

Remarque.—*Cette question en est restée là.* A.G.

Promotion d'un fonctionnaire faisant question—Crédit 273

Bien que l'on doive abolir les positions de surintendants de district et de maîtres de poste si l'on crée une position de directeur de district, (C.P. 276/2575), la Commission du Service Civil, après avoir consulté le Ministère et le Conseil du Trésor promut le surintendant du district postal de Québec qui, à dater du 1er avril 1935, toucha le traitement de la nouvelle position, bien qu'un autre fonctionnaire fût encore payé comme maître de poste. Ayant fait remarquer au Ministère que cette procédure était contraire aux dispositions de l'arrêté en Conseil ci-dessus, il me répondit qu'ayant soumis le cas à la Commission du Service Civil, elle avait recommandé que cet arrêté en Conseil soit modifié afin d'exempter le district de Québec de cette disposition. Le Gouverneur en son Conseil n'accepta pas toutefois cette façon de voir.

Remarque.—*Le fonctionnaire en question fut, dans la suite, réinstallé dans son ancienne position et le trop-payé recouvré par des déductions mensuelles sur son traitement.* A.G.

REVENU NATIONAL, MINISTÈRE DU

Achats de timbres payés après l'expiration du contrat—Crédits 267 et 419

Bien que son contrat avec la "Canadian Bank Note" eût expiré le 31 mars 1935, le Ministère lui paya, après cette date, divers comptes pour des achats de timbres de douanes et d'accise qui, d'après les termes d'un nouveau contrat, auraient dû être fournis par la "British American Bank Note Co." Le Ministère à qui j'en fis la remarque me répondit que les achats en question étaient antérieurs au 31 mars 1935, mais pour la commodité des services, il en avait fait différer la livraison.

Remarque.—*L'explication fournie me parut suffisante.* A.G.

Paiement du loyer des fonctionnaires résidant dans des immeubles appartenant au Gouvernement—Vote 267

La vérification des bordereaux de paie révéla que, dans certains cas, des déductions mensuelles, dont le montant était fixé par la Commission du Service Civil, étaient faites à même le traitement de fonctionnaires résidant dans des immeubles appartenant au Gouvernement. Comme l'on n'imputait au crédit prévu pour ces traitements que le montant effectivement payé, je mis en question cette façon de procéder, étant d'avis que la totalité du traitement devait être imputée au crédit et un montant équivalent au prix du loyer crédité au revenu casuel.

Remarque.—*Le Ministère adopta ma façon de voir.* A.G.

Taxation de comptes de frais judiciaires—Crédit 267

J'attirai l'attention du Commissaire de l'Impôt sur le revenu, sur deux comptes de frais judiciaires, taxés par l'avocat de ce service qui, à mon avis, d'après les termes des arrêtés en Conseil des 4 mars, 1921 et 19 octobre, 1933, devaient l'être par le Ministère de la Justice.

Remarque.—*Ces comptes furent, dans la suite, taxés par le Ministère de la Justice.* A.G.

TRAVAIL, MINISTÈRE DU

Prime non due sur une caution—Crédit 171

Ayant demandé au Ministère si le paiement d'une prime payée, en 1935-36, sur la caution d'un fonctionnaire décédé au mois d'août 1935, avait été ajusté, il m'informa qu'un remboursement de $52.74 avait été fait.

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